

GOVERNMENT IN HAWAII

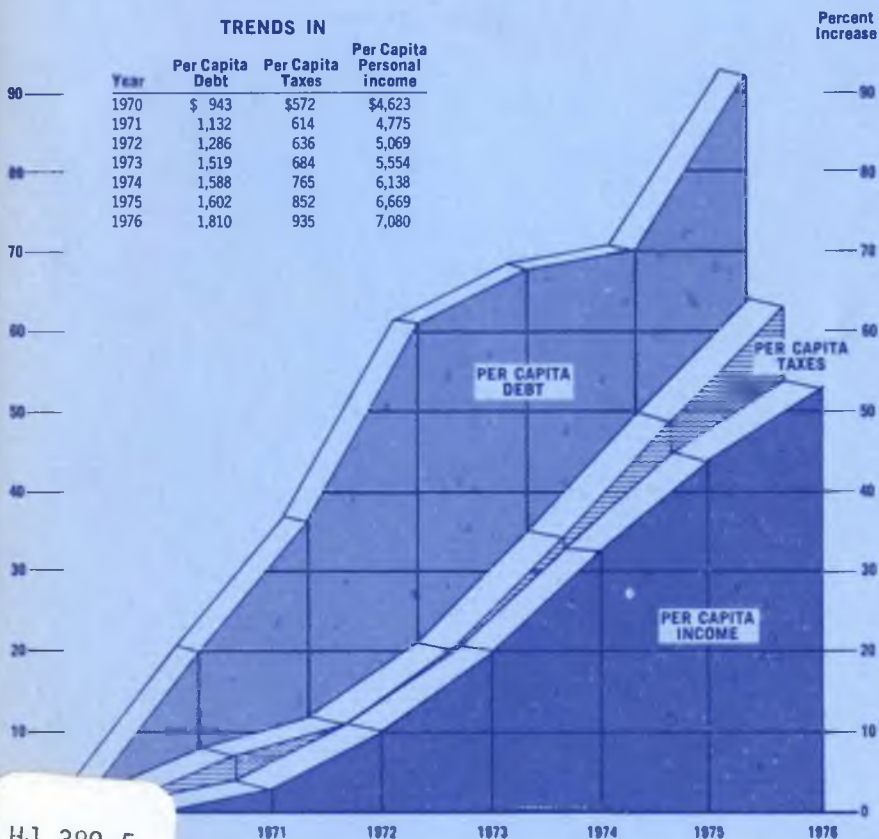
A HANDBOOK OF FINANCIAL STATISTICS

1978

TWENTY-FIFTH EDITION

TRENDS IN

Year	Per Capita Debt	Per Capita Taxes	Per Capita Personal Income
1970	\$ 943	\$572	\$4,623
1971	1,132	614	4,775
1972	1,286	636	5,069
1973	1,519	684	5,554
1974	1,588	765	6,138
1975	1,602	852	6,669
1976	1,810	935	7,080



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HONOLULU, HAWAII

TAX FOUNDATION OF HAWAII

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TAX FOUNDATION OF HAWAII

In its 25th year, the Tax Foundation of Hawaii is a private, non-profit, non-partisan, educational organization governed by a 25-member Board of Trustees who represent the entire state and is financed by concerned and interested corporate and individual members. Representing the taxpaying public, its primary goal is to encourage efficiency and economy in government, to promote an equitable tax system that will encourage and maintain economic growth and stability in Hawaii, and to assist in the improvement of public administration.

Serving our island community since 1953, the Foundation collects and analyzes data concerning governmental finances and taxation, acting as a clearing house in disseminating this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts. To further achieve its purposes, the Foundation also channels its efforts through working with governmental officials, private organizations and individuals to improve the methods, systems, and procedures of public administration.

In addition to GOVERNMENT IN HAWAII, other regular publications of the Tax Foundation include: FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal facts; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; weekly commentaries in the Sunday Star-Bulletin & Advertiser; a weekly radio series on KHVH in Honolulu, KIPA in Hilo, and KUAI in Kauai County. the LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of each session, reports on all legislation which passed and examines the changes in the fiscal outlook.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

In this year of 1978, a number of milestones will be marked, the 200th anniversary of the discovery of Hawaii by Captain James Cook, the second state constitutional convention since statehood, and a quarter century of service the Tax Foundation of Hawaii has provided to the people of our island state.

Just as much as our world of today provides a sharp contrast to that found by Captain Cook when he first sighted these islands, so has our government at all levels become more complex and grown in size during the last 25 years. As the policies and programs of government increasingly affect our day-to-day lives, it becomes imperative that we as taxpayers become more and better informed about government in Hawaii.

Essential to this aim is an understanding of the fiscal and economic facets of government. In order to promote and assist in attaining this goal, the Tax Foundation of Hawaii has annually prepared GOVERNMENT IN HAWAII which highlights data covering four areas: general economic indicators, government revenues, expenditures, and public debt. This 25th edition of GOVERNMENT IN HAWAII represents a reliable source of information and a wellspring of financial data concerning our state and its government.

As the citizens of our state embark on a review of their Constitution this year, careful scrutiny should be given to those provisions which outline the finances of state and local governments in Hawaii. A review of the financial history of our government provided by this handbook will serve as an appropriate guideline for any changes proposed to the framework of our government in Hawaii.

Sincere appreciation is extended to those persons whose cooperation and assistance helped to tell this story about government in Hawaii. The data presented herein would not have been possible without the help of many public employees in the federal, state and county governments. A special mahalo goes to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, Transportation, and Finance Directors of the four counties, and Internal Revenue Service, the Bank of Hawaii and First Hawaiian Bank.

Ben W. Baker, President
Tax Foundation of Hawaii

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HAWAII'S ECONOMY

What had been predicted as a sluggish year for Hawaii's economy turned out to be a year of measured growth for the islands. A steady growth in the number of visitors to Hawaii plus the inclusion of the entire year's sugar crop in the federal price support program brightened the 1977 economic tableau despite a long four-month strike in the construction industry late in the year.

Of significant importance is the decline in the unemployment rate from 9.8% in 1976 to 7.6% in 1977 as 9,000 jobs were added to the employed labor force. Leading the way with new positions was the hotel services category where there was an increase of nearly 9% in the number of positions filled. As expected, the number of jobs in the construction industry continued to decline by 15% over the previous year.

Inflation....a cruel tax.....is reflected in the average consumer price index which rose by 8.2 points in 1977, an increase over the 7.8 point gain made in 1976.

Hawaii's tempered growth was also mirrored in the even rise of per capita personal income. During 1976, per capita personal income in Hawaii rose 6.2% dropping the 50th State from the number six spot in 1975 to 8th highest in the nation. Wages and salaries accounted for 69% of total personal income in 1976 while transfer payments continued their steady growth, rising from 12% in 1975 to more than 13% of total personal income in 1976. Although total personal income rose 8.6% to \$6.2 billion in 1976, it is estimated that the increase will be only 7.2% or \$6.6 billion in 1977.

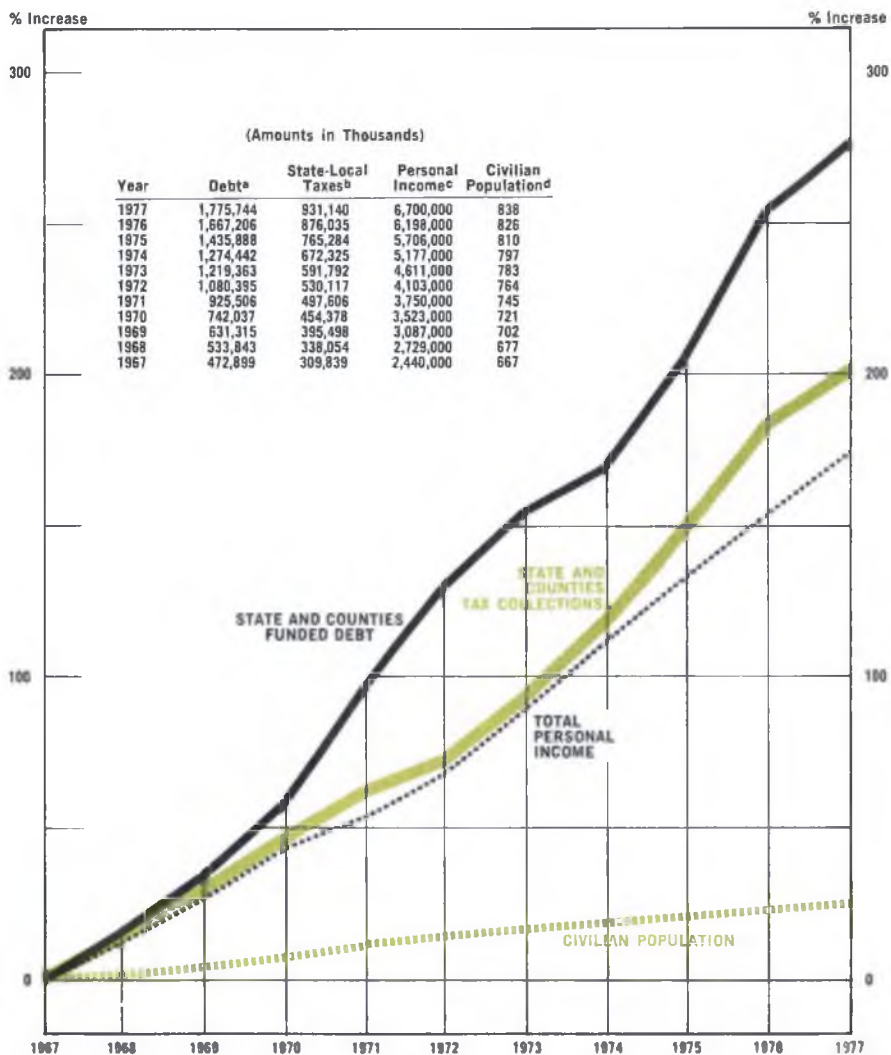
The federal price support program helped to keep the sugar industry in the plus column for 1977 by registering a 3% increase over 1976. On the other hand, the pineapple industry garnered a hefty 37% increase reflecting an increased demand in the world fruit market. Meanwhile, the tourism industry made steady gains as the number of visitors coming to Hawaii rose by nearly 7% in 1977.

During 1977, a serious deficiency of information occurred as the Department of Taxation discontinued gathering certain data relating to the general excise tax bases. As a result, specific information concerning economic activity in Hawaii during 1977 is nonexistent.

CHART 1

TRENDS IN HAWAII

Population, Taxes, Personal Income & Debt 1967-1977



- a. State and county general obligation bonds and revenue bonds outstanding at December 31.
- b. Fiscal year collections. Unemployment compensation collections included. Fiscal 1967 reflects addition of estimated \$29,500 in real property collections delayed until July, 1967.
- c. Calendar years; 1977 estimated.
- d. Mid-year resident civilian population.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director; County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business".

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amount					Percent Change 1977 from		
	1977	1976	1975	1972	1967	1976	1972	1967
Population ^a	894,700	883,500	868,500	816,100	722,528	1.27	9.63	23.83
Labor Force ^b	401,200	400,000	356,400	339,380	--	0.30	18.22	--
Employment ^b	370,500	361,000	330,800	314,680	--	2.63	17.74	--
Unemployment Rate ^b	7.6%	9.8%	7.2%	7.3%	--	- 22.44	4.11	--
Cost of Living ^c	171.0	162.8	155.0	122.8	100.0	5.04	39.25	71.00
Motor Vehicle Registrations ^d	561,575	536,504	500,585	446,355	346,579	4.67	25.81	62.03
Total Housing Units ^e	273,831	268,387	260,740	231,608	199,016	2.03	18.23	37.59
Total Hotel Rooms	47,070	44,986	42,648	36,608	18,657	4.63	28.58	152.29
Number of Visitors	3,433,667	3,220,151	2,829,105	2,244,377	1,124,818	6.63	52.99	205.26
Per Capita Personal Income	\$7,426	\$7,080	\$6,669	\$5,069	\$3,447	4.89	46.50	115.43
Per Capita Taxes	\$ 994	\$ 935	\$ 852	\$ 636	\$ 407	6.31	56.29	144.23
AMOUNTS IN MILLIONS								
Visitor Expenditures	\$1,847	\$1,450	\$1,270	\$ 755	\$ 380	27.38	144.64	386.05
Military Expenditures	1,125	1,085	1,028	763	585	3.69	47.44	92.31
Total Personal Income	6,644	6,198	5,706	4,103	2,440	7.20	61.93	172.30
Bank Deposits	3,233	2,996	2,681	2,194	1,182	7.91	47.36	173.52
Sugar Processing ^f	284	275	606	206	171	3.27	37.86	66.08
Pineapple Canning ^f	130	95	132	124	132	36.84	4.84	- 1.52
Retail Sales ^f	N.A.	3,855	3,497	2,289	1,322	--	--	--
Wholesale Sales ^f	N.A.	2,911	2,499	1,687	861	--	--	--
Diversified Manufacturing ^f	N.A.	413	430	308	218	--	--	--
Construction Value	815	1,012	1,140	714	367	-19.47	14.15	122.07

NOTE: 1977 data preliminary. Subject to revision.

a. Resident population at July 1. Includes armed forces personnel

b. Annual average. Due to revision, comparable data not available for 1967.

c. Honolulu Consumer Price Index (annual average). 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles and scooters. After 1975, includes non-taxable, non-resident vehicles not formerly registered.

e. At April 1.

f. General excise tax base, except sugar and pineapple, estimated for 1977. Other data for 1977 unavailable from the Department of Taxation.

SOURCE: State Departments of Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; U. S. Department of Commerce; First Hawaiian Bank and Bank of Hawaii.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U.S. Average (1966 and 1976)
(Dollars in Millions)

Income Source	State of Hawaii							U. S. Average		
	1976		1975		1966		% Change from 1966	% of Total		% Change from 1966
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1976	1966	
Labor & Prop. Inc.: By Industry										
Farms	\$ 155	2.5	\$ 151	2.6	\$ 100	4.5	55.0	1.8	3.2	32.3
Contract Construction	380	6.1	428	7.5	173	7.8	119.7	4.4	5.0	106.8
Wholesale & Retail Trade	781	12.6	697	12.2	279	12.5	179.9	13.1	13.5	126.2
Manufacturing	285	4.6	271	4.7	150	6.7	90.0	19.7	24.1	91.6
Finance, Insurance & Real Estate	302	4.9	273	4.8	102	4.6	196.1	4.1	4.1	129.8
Transportation & Utilities	432	7.0	384	6.7	136	6.1	217.6	5.7	5.6	136.1
Services	(873)	(14.1)	(785)	(13.8)	(277)	(12.4)	215.2	(12.5)	(11.5)	153.6
Hotels & Other Lodgings ^a	--	--	157	2.8	37	1.7	--	0.4	0.5	112.2
Personal & Household	54	0.9	51	0.9	35	1.6	54.3	1.0	1.7	43.1
Business & Repair	141	2.3	129	2.3	46	2.1	206.5	2.4	2.1	166.2
Amusement & Recreation ^a	--	--	41	0.7	13	0.6	--	0.5	0.6	102.9
Prof., Social & Related ^a	--	--	405	7.1	146	6.6	--	8.2	6.7	185.2
Government	(1,596)	(25.8)	(1,500)	(26.3)	(656)	(29.5)	143.3	(13.5)	(12.9)	145.6
Federal, Civilian	511	8.2	475	8.3	229	10.3	123.1	3.3	3.4	123.0
Federal, Military	494	8.0	498	8.7	233	10.5	112.0	1.3	2.2	43.8
State & Local	591	9.5	527	9.2	194	8.7	204.6	8.9	7.3	186.9
Other Industries	22	0.4	19	0.3	8	0.4	175.0	1.4	1.1	196.2
Total Labor & Proprietor's Income	\$4,825	77.8	\$4,509	79.0	\$1,881	84.5	156.5	76.2	81.1	119.8
Income by Type:										
Wages & Salaries	\$4,290	69.2	\$4,027	70.6	\$1,645	73.9	160.8	64.3	67.2	124.1
Other Labor Income	280	4.5	242	4.2	56	2.5	400.0	5.5	3.5	226.3
Proprietor's Income: Farm	27	0.4	37	0.6	34	1.5	- 20.6	1.3	2.7	12.7
Non-Farm	229	3.7	203	3.6	146	6.6	56.8	5.1	7.7	53.6
Dividends, Interest, Rent	828	13.4	747	13.1	295	13.3	180.7	13.8	14.4	124.4
Transfer Payments	811	13.1	700	12.3	120	5.4	575.8	14.0	7.5	337.6
Sub-Total	\$6,465	104.3	\$5,956	104.4	\$2,296	103.2	181.6	104.0	103.0	136.3
Less: Employees' Soc. Ins. Contrib.	- 266	- 4.3	- 250	- 4.4	- 71	- 3.2	274.6	- 4.0	- 3.0	207.9
TOTAL PERSONAL INCOME	\$6,198	100.0	\$5,706	100.0	\$2,225	100.0	178.6	100.0	100.0	134.1

NOTE: All data revised by Department of Commerce, August 1977, except 1966 data revised August 1974.

a. Details not available for 1976 but included in subtotal.

SOURCE: "Survey of Current Business," August 1977, U. S. Department of Commerce, Social and Economic Statistics Administration, Bureau of Economic Analysis, Washington, D. C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1976 and 1977

	Honolulu		Maui		Hawaii		Kauai	
Economic Indicators	1977	1976	1977	1976	1977	1976	1977	1976
Population ^a	665,600	658,800	59,900	57,100	78,000	76,000	34,700	33,800
Labor Force ^b	319,100	320,300	28,900	26,900	36,200	36,500	17,000	16,400
Employment ^b	295,400	290,000	26,600	23,800	32,800	32,400	15,800	14,700
Unemployment Rate	7.4	9.4	8.0	11.4	9.4	11.2	7.1	9.8
Hotel Rooms	28,546	27,363	8,736	8,037	6,002	5,929	3,786	3,657
Motor Vehicle Registrations ^c	423,118	408,445	51,228	45,858	60,317	56,845	26,912	25,356
Number of Telephones	504,082	480,937	46,422	41,196	55,941	52,746	23,576	22,073
Sugar Production	163,334	182,783	265,193	262,649	373,527	388,478	231,685	216,547
AMOUNTS IN THOUSANDS								
Tax Revenue ^d	\$137,790	\$ 139,584	\$ 14,328	\$ 14,228	\$ 19,934	\$ 21,494	\$ 7,655	\$ 7,308
Government Expenditures ^d	276,761	250,648	35,205	25,620	39,295	36,488	16,232	14,994
Bank Demand Deposits	920,776	901,000	65,930	55,146	66,095	61,688	26,347	23,118
Selected Tax Bases ^e								
Sugar Processing	44,872	67,878	72,846	49,932	102,638	104,445	63,644	52,824
Pineapple Canning	N.A.	54,004	N.A.	41,483	N.A.	--	N.A.	--
Retailing	N.A.	3,329,182	N.A.	205,381	N.A.	219,448	N.A.	101,088
Wholesaling	N.A.	2,698,981	N.A.	72,359	N.A.	110,389	N.A.	29,659
Manufacturing	N.A.	378,446	N.A.	8,828	N.A.	21,052	N.A.	4,859
Contracting	N.A.	871,510	N.A.	65,890	N.A.	58,155	N.A.	17,398
Services	N.A.	850,317	N.A.	42,720	N.A.	64,862	N.A.	20,193
Rentals	N.A.	1,025,735	N.A.	63,228	N.A.	53,847	N.A.	19,145

NOTE: 1977 data preliminary. Subject to revision.

a. Resident civilian population at July 1. Does not include armed forces personnel.

b. Calendar year estimates.

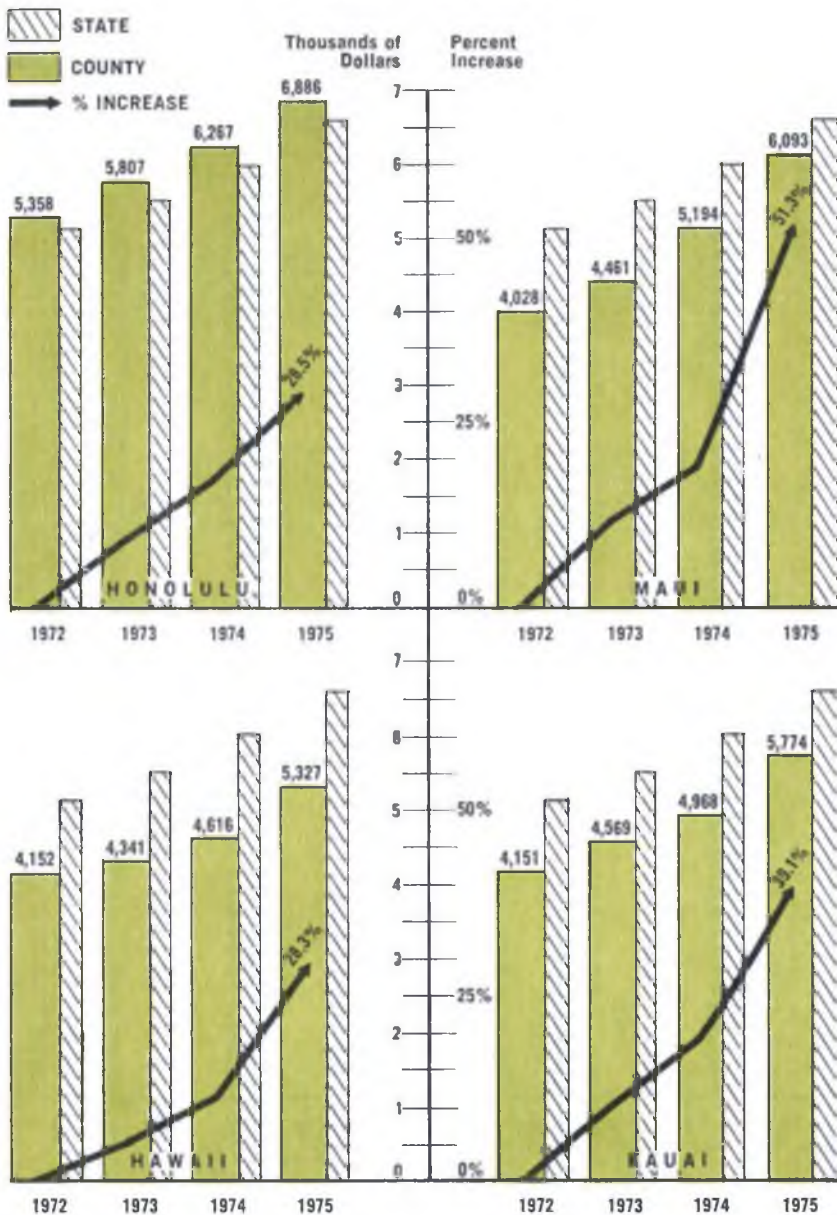
c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.

d. Fiscal years.

e. Data for 1977 unavailable from Department of Taxation. Sugar processing estimated for 1977 based on production.

SOURCE: State Departments of Planning and Economic Development, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaiian Telephone Company; and Hawaii Visitors Bureau.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
 Calendar Years 1972-1975



SOURCE: U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 4
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1976		1975		1971		1966		% Change 1976 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1975	1966
HAWAII	\$ 7,080	8	\$6,669	6	\$4,775	7	\$3,192	13	6.2	121.8
U.S. Av.	6,399	--	5,852	--	4,132	--	3,001	--	9.3	113.2
Ala.	5,106	49	4,618	49	3,131	49	2,128	48	10.6	139.9
Alaska	10,415	1	9,440	1	4,957	4	3,402	8	10.3	206.1
Arlz.	5,799	33	5,344	34	3,928	26	2,539	34	8.5	128.4
Ark.	4,934	50	4,506	50	2,999	50	2,103	50	9.5	134.6
Calif.	7,151	7	6,544	8	4,649	10	3,472	7	9.3	106.0
Colo.	6,440	17	5,936	17	4,167	14	2,841	26	8.5	126.7
Conn.	7,356	4	6,802	3	5,002	2	3,717	2	8.1	97.9
Del.	7,030	9	6,483	10	4,727	9	3,590	3	8.4	95.8
Fla.	6,020	29	5,596	27	4,005	20	2,585	33	7.6	132.9
Ga.	5,548	37	5,016	37	3,549	34	2,409	40	10.6	130.3
Idaho	5,640	36	5,159	36	3,431	39	2,449	38	9.3	130.3
Ill.	7,347	5	6,769	4	4,743	8	3,545	5	8.5	107.2
Ind.	6,222	24	5,572	30	3,974	23	3,034	17	11.7	105.1
Iowa	6,245	23	5,867	21	3,789	31	3,004	19	6.4	107.9
Kans.	6,469	16	5,959	16	4,020	19	2,956	20	8.6	118.8
Ky.	5,379	42	4,871	42	3,268	45	2,294	46	10.4	134.5
La.	5,405	41	4,842	45	3,226	47	2,348	42	11.6	130.2
Me.	5,366	43	4,764	47	3,391	41	2,469	37	12.6	117.3
Md.	6,880	11	6,336	11	4,493	11	3,154	14	8.6	118.1
Mass.	6,588	15	6,046	14	4,465	12	3,210	12	9.0	105.2
Mich.	6,754	13	5,978	15	4,371	13	3,337	10	13.0	102.4
Minn.	6,183	26	5,762	24	3,997	22	2,856	25	7.3	116.5
Miss.	4,529	51	4,044	51	2,772	51	1,852	51	12.0	144.5
Mo.	5,963	31	5,459	31	3,887	29	2,890	24	9.2	106.3
Mont.	5,689	35	5,384	33	3,503	36	2,650	30	5.7	114.7
Neb.	6,086	28	5,870	20	3,903	27	2,912	23	3.7	109.0
Nev.	7,162	6	6,595	7	4,825	6	3,360	9	8.6	113.2
N. H.	6,010	30	5,420	32	3,894	28	2,833	27	10.9	112.1
N. J.	7,381	3	6,763	5	4,959	3	3,540	6	9.1	108.5
N. M.	5,322	46	4,830	46	3,265	46	2,321	44	10.2	129.3
N. Y.	7,019	10	6,542	9	4,863	5	3,574	4	7.3	96.4
N. C.	5,453	39	4,925	40	3,434	38	2,338	43	10.7	133.2
N. D.	5,846	32	5,936	18	3,455	37	2,404	41	1.5	143.2
Ohio	6,412	19	5,774	23	4,154	16	3,135	15	11.0	104.5
Okla.	5,707	34	5,246	35	3,510	35	2,525	35	8.8	126.0
Ore.	6,261	22	5,695	26	3,943	24	2,920	22	9.9	114.4
Pa.	6,439	18	5,872	19	4,085	18	3,006	18	9.7	114.2
R. I.	6,331	21	5,737	25	4,097	17	3,054	16	10.4	107.3
S. C.	5,147	47	4,650	48	3,164	48	2,124	49	10.7	142.3
S. D.	5,120	48	5,011	38	3,371	42	2,438	39	2.2	110.0
Tenn.	5,364	44	4,846	43	3,340	43	2,298	45	10.7	133.4
Texas	6,201	25	5,584	29	3,699	32	2,634	31	11.0	135.4
Utah	5,350	45	4,843	44	3,427	40	2,495	36	10.5	114.4
Vt.	5,411	40	4,900	41	3,630	33	2,621	32	10.4	106.4
Va.	6,341	20	5,777	22	4,000	21	2,665	29	9.8	137.9
Wash.	6,802	12	6,277	12	4,161	15	3,282	11	8.4	107.3
W. Va.	5,460	38	4,927	39	3,284	44	2,269	47	10.8	140.6
Wisc.	6,117	27	5,588	28	3,943	25	2,936	21	9.5	108.3
Wyo.	6,642	14	6,060	13	3,846	30	2,793	28	9.6	137.8
D. C.	8,067	2	7,398	2	5,140	1	3,840	1	9.0	110.1

a. All data revised by U. S. Department of Commerce, August 1977, except data for 1966 revised August 1976.

SOURCE: "Survey of Current Business," August 1977 and August 1976, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 5
EMPLOYMENT IN HAWAII
Positions Filled in Selected Industries
Selected Years at December

Type of Employment	Number of Positions					Percent Change 1977 over		% of Total Employment		
	1977 ^a	1976	1975	1972	1967	1976	1967	1977	1976	1967
GOVERNMENT										
State	44,900	43,900	41,600	37,380	24,130	2.28	86.08	11.34	11.21	8.36
County	12,900	13,100	12,200	10,870	9,280	- 1.53	39.01	3.26	3.34	3.22
Sub-Total Local Government	57,800	57,000	53,800	48,250	33,410	1.40	73.00	14.60	14.55	11.58
Federal - Air Force	2,900	3,200	3,300	3,320	3,620	- 9.38	- 19.89	0.73	0.82	1.26
Army	4,700	4,800	5,200	6,080	5,940	- 2.08	- 20.88	1.19	1.22	2.06
Navy	11,300	11,100	11,100	11,700	13,210	1.80	- 14.46	2.85	2.83	4.58
Other	10,400	10,600	10,900	11,560	11,840	- 1.89	- 12.16	2.63	2.71	4.10
Sub-Total Federal Government	29,300	29,700	30,500	32,660	34,610	- 1.35	- 15.34	7.40	7.58	12.00
Sub-Total Government	87,100	86,700	84,300	80,910	68,020	0.46	28.05	22.00	22.13	23.58
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	4,700	4,700	5,000	5,250	6,270	0.00	- 25.04	1.19	1.20	2.17
Pineapple ^b	1,600	1,500	1,500	2,060	3,080	6.67	- 48.05	0.40	0.38	1.07
Other	3,800	3,900	2,600	2,800	2,270	- 2.56	67.40	0.96	1.00	0.79
Food Processing	10,600	10,000	10,100	9,590	11,630	6.00	- 8.86	2.68	2.55	4.03
Other Manufacturing	12,000	12,200	12,800	12,630	10,230	- 1.64	17.30	3.03	3.12	3.55
Transport., Comm., & Utilities	28,000	27,300	24,600	24,680	19,380	2.56	44.48	7.07	6.97	6.72
Wholesale Trade	16,400	16,300	16,300	16,080	14,040	0.61	16.81	4.14	4.16	4.87
Retail Trade	75,800	75,100	69,800	64,000	46,710	0.93	62.28	19.15	19.17	16.19
Contract Construction	17,600	20,700	25,300	24,250	17,350	-14.98	1.44	4.45	5.28	6.01
Hotel Services	22,600	20,800	18,700	18,150	9,090	8.65	148.62	5.71	5.31	3.15
Other Services	63,400	60,700	53,500	49,300	36,450	4.45	73.94	16.01	15.50	12.63
Self-Employed & Domestic ^c	27,400	26,700	26,400	25,760	29,600	2.62	- 7.43	6.92	6.82	10.26
Finance, Ins. & Real Estate	24,900	25,100	23,500	20,640	14,380	- 0.80	73.16	6.29	6.41	4.98
Sub-Total Private Industry	308,800	305,000	290,100	275,190	220,480	1.25	40.06	78.00	77.87	76.42
Total Positions Filled	395,900	391,700	374,400	356,100	288,500	1.07	37.23	100.00	100.00	100.00

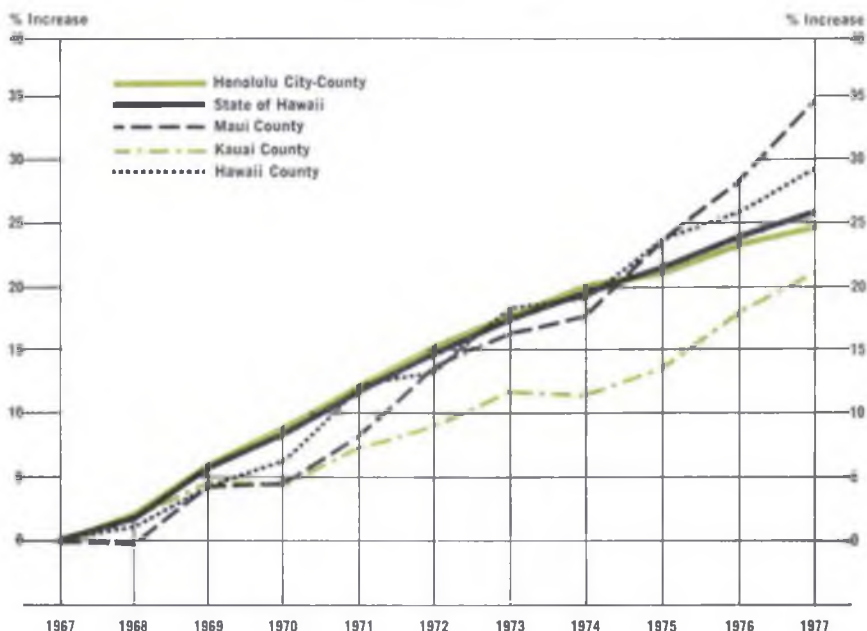
NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.

a. 1977 preliminary data. Table reflects revisions in prior years' data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1967-1977



SOURCE: Table 6.

TABLE 6
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1977	665,600	59,900	78,000	34,700	838,300	1.53	56,400	894,700
1976	658,800	57,100	76,000	33,800	825,700	1.98	57,800	883,500
1975	647,300	55,100	74,800	32,500	809,700	1.64	58,800	868,500
1974	640,300	52,400	72,000	31,900	796,600	1.74	57,500	854,100
1973	627,900	51,800	71,400	32,000	783,000	2.46	58,100	841,200
1972	613,900	50,500	68,500	31,200	764,200	2.59	52,000	816,100
1971	598,200	48,200	67,700	30,800	744,900	3.29	50,800	795,700
1970	580,600	46,500	64,200	29,900	721,200	2.77	53,000	774,300
1969	562,315	46,401	63,004	30,034	701,754	3.59	48,474	750,228
1968	542,801	44,399	61,102	29,141	677,443	1.63	57,013	734,456
1967	533,003	44,500	60,426	28,618	666,547	1.57	55,981	722,528

NOTE: 1977 data subject to revision.

a. Includes military dependents living in Hawaii.

b. Includes shore based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1967-1969 or home ported in Hawaii 1970-1977.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 By States: Fiscal Years 1976 and 1977

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1977 ^c		Fiscal 1976		% Change from 1976	1977		1976	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$ 994	6	\$ 935	4	6.31	14.04	12	14.02	9
U.S. Av.	823	--	731	--	12.59	12.86	--	12.49	--
Ala.	511	50	455	50	12.31	10.01	49	9.85	51
Alaska	2,299	1	1,896	1	21.26	22.07	1	20.08	1
Ariz.	824	17	731	18	12.72	14.21	10	13.68	11
Ark.	494	51	454	51	8.81	10.01	50	10.08	50
Calif.	1,108	3	964	3	14.94	15.49	3	14.73	5
Colo.	802	22	728	19	10.16	12.45	19	12.26	21
Conn.	900	11	778	13	15.68	12.23	21	11.44	31
Del.	837	16	768	15	8.98	11.91	26	11.85	26
Fla.	629	35	566	42	11.13	10.45	45	10.11	48
Ga.	614	40	549	43	11.84	11.07	38	10.94	37
Idaho	641	32	590	35	8.64	11.37	34	11.44	32
Ill.	854	15	769	14	11.05	11.62	29	11.36	33
Ind.	661	30	588	36	12.41	10.62	43	10.55	40
Iowa	752	25	701	24	7.78	12.04	23	11.95	24
Kans.	733	27	651	29	12.60	11.33	35	10.92	38
Ky.	605	42	549	44	10.20	11.25	36	11.27	34
La.	619	38	610	30	1.48	11.45	32	12.60	14
Me.	584	46	671	26	12.97	10.88	39	14.08	8
Md.	885	13	814	10	8.72	12.86	17	12.85	13
Mass.	976	8	903	6	8.08	14.81	6	14.94	4
Mich.	949	9	749	16	26.70	14.05	11	12.53	15
Minn.	920	10	823	8	11.79	14.88	5	14.28	6
Miss.	531	49	486	49	9.26	11.72	27	12.02	23
Mo.	628	36	570	41	10.18	10.53	44	10.44	44
Mont.	789	24	709	22	11.28	13.87	13	13.17	12
Neb.	816	20	658	28	24.01	13.41	14	11.21	36
Nev.	886	12	820	9	8.05	12.37	20	12.43	17
N. H.	603	44	571	40	5.60	10.03	48	10.54	41
N. J.	1,075	4	793	11	35.56	14.56	8	11.73	28
N. M.	610	41	598	32	2.01	11.46	31	12.38	19
N. Y.	1,265	2	1,140	2	10.96	18.02	2	17.43	2
N. C.	605	43	527	46	14.80	11.09	37	10.70	39
N. D.	677	28	667	27	1.50	11.58	30	11.24	35
Ohio	631	34	586	37	7.68	9.84	51	10.15	47
Okla.	593	45	530	45	11.89	10.39	46	10.10	49
Ore.	813	21	703	23	15.65	12.99	16	12.34	20
Pa.	751	26	684	25	9.80	11.66	28	11.65	29
R. I.	796	23	711	21	11.95	12.57	18	12.39	18
S. C.	552	48	489	48	12.88	10.72	41	10.52	43
S. D.	618	39	596	33	3.69	12.07	22	11.89	25
Tenn.	580	47	493	47	17.65	10.81	40	10.17	46
Texas	637	33	581	39	9.64	10.27	47	10.40	45
Utah	643	31	593	34	8.43	12.02	24	12.24	22
Vt.	819	18	742	17	10.38	15.14	4	15.14	3
Va.	674	29	609	31	10.67	10.63	42	10.54	42
Wash.	817	19	728	20	12.23	12.01	25	11.60	30
W. Va.	625	37	584	38	7.02	11.45	33	11.85	27
Wisc.	885	14	791	12	11.88	14.47	9	14.16	7
Wyo.	982	7	847	7	15.94	14.78	7	13.98	10
D. C.	1,071	5	924	5	15.91	13.28	15	12.49	16

- a. Population excluding armed forces overseas for July 1, 1976 and July 1, 1977 (provisional) as estimated by the U. S. Department of Commerce.
 b. Fiscal year taxes as a percentage of prior calendar year personal income.
 c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1977.

SOURCE: "State Tax Collections in 1977," "Governmental Finances in 1975-1976," and "Survey of Current Business," August 1977, "Current Population Reports," Series P-25, U. S. Department of Commerce.

WHERE GOVERNMENT GETS ITS MONEY

Hawaii remains unique among the 50 states in that nearly all governmental functions and taxing powers are responsibilities of the State. As a result of this highly centralized form of government, more than 80% of all taxes collected during 1977 accrued to state government. Only 20% of the tax collections went to the counties which rely predominately on the real property tax, the rates of which are set by the county councils without limitation, and three other taxes. These are the county fuel tax, and motor vehicle weight tax, levied without limitation, and the public utility franchise tax administered and collected by the counties but imposed by the state.

State government in Hawaii relies heavily on two major sources of tax revenues. The general excise, which is a multi-rate, multi-stage tax on gross income, contributed 37% of all tax collections while personal and corporate income taxes added another 24%. Real property taxes are the chief source of income for the counties and represented the third largest portion of all taxes with 16%. Tax collections grew by only 6.3% in 1977 as compared with 14.5% in 1976.

Earmarked taxes in Hawaii which include fuel, motor vehicle weight, utility franchise, and unemployment taxes, represented 13% of all tax collections in 1977. Amendments made by the 1977 Legislature made the 8.5¢ per gallon fuel tax rate permanent, increased the unemployment tax to a flat rate of 3.5% of payroll, and enacted a new state motor vehicle weight tax effective 1978.

While real property taxes continue to remain the major source of income for the counties accounting for 43% of Honolulu's \$265 million, 41% of Maui's \$29 million, 42% of Hawaii's \$40 million, and 38% of Kauai's \$17 million, there is an increasing reliance on federal grants-in-aid as a source of revenue. During 1977, federal grants contributed 35% in Honolulu, 17% in Maui, 25% in Hawaii, and 18% in Kauai.

The trend in Hawaii's per capita state-local tax burden indicates a decline in ranking with a drop to 6th highest in 1977 down from 4th highest in 1976 and 3rd highest in 1975. Meanwhile, federal tax collections in Hawaii grew by 17% during 1977. On the other hand, federal dollars returned to Hawaii in the form of grants to state and local governments totaled only \$438 million or a 2% growth over 1976.

TABLE 8
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Activities	1976	1975	1972	Change 1976 from 1975	
				Amount	Percent
Retailing	\$142,723,735	\$127,718,367	\$ 85,777,163	\$15,005,368	11.75
Services	37,561,312	34,098,221	22,194,087	3,463,091	10.16
Contracting	43,703,793	44,646,309	27,192,238	- 942,516	- 2.11
Theater, Radio, Amusement	3,031,343	2,858,939	2,063,628	172,404	6.03
Interest	2,924,128	3,293,521	1,729,585	- 369,393	-11.22
Commissions	6,376,669	6,110,715	4,349,574	265,954	4.35
Hotel Rentals	16,333,445	13,809,163	8,550,987	2,524,282	18.28
All Other Rentals	27,603,593	24,549,718	16,081,563	3,053,875	12.44
Use (4%)	4,582,875	4,573,447	3,015,642	9,428	0.21
All Others	4,715,759	4,866,718	2,589,302	- 150,959	- 3.10
Sub-Total	\$289,556,652	\$266,525,118	\$173,543,769	\$23,031,534	8.64
Sugar Processing	\$ 1,607,746	\$ 3,864,990	\$ 971,536	-\$ 2,257,244	-58.40
Pine Canning	555,208	573,691	606,191	- 18,483	- 3.22
Sub-Total	\$ 2,162,954	\$ 4,438,681	\$ 1,577,727	-\$ 2,275,727	-51.27
Producing	\$ 561,557	\$ 517,142	\$ 386,080	\$ 44,415	8.59
Manufacturing ^a	2,051,458	2,046,881	1,495,629	4,577	0.22
Sub-Total	\$ 2,613,015	\$ 2,564,023	\$ 1,881,709	\$ 48,992	1.91
Wholesaling	\$ 7,821,006	\$ 7,319,913	\$ 4,858,163	\$ 501,093	6.85
Intermediary Services	194,557	221,254	168,194	- 26,697	-12.07
Use (1/2%)	5,349,306	4,636,136	3,203,034	713,170	15.38
Disabled Vendors	9,511	11,439	4,707	- 1,928	-16.85
Sub-Total	\$ 13,374,380	\$ 12,188,742	\$ 8,234,098	\$ 1,185,638	9.73
Insurance Solicitors	\$ 557,121	\$ 464,299	\$ 449,893	\$ 92,822	19.99
Penalties and Interest	1,332,353	1,037,726	681,253	294,627	28.39
Licenses & Fees	288,571	269,002	204,340	19,569	7.27
Estimated Tax ^b	18,049	8,534	17,163	26,583	-
Sub-Total	\$ 2,196,094	\$ 1,762,493	\$ 1,318,323	\$ 433,601	24.60
Total	\$309,903,095	\$287,479,057	\$186,555,626	\$22,424,038	7.80

NOTE: 1977 data not available from the Department of Taxation.

a. Includes canning other than pineapple.

b. Net payments of estimated tax.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 9
DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS
State and Local Governments: Fiscal Years^a

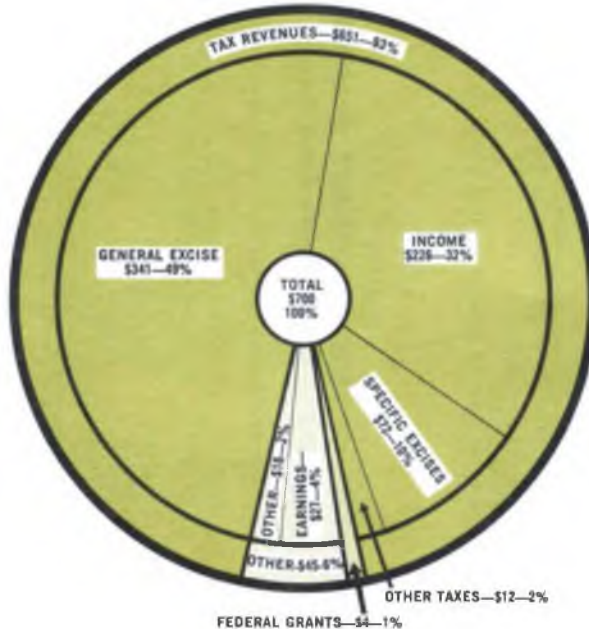
Unit of Government	1977	1976	1975	Change 1977 from 1975	
				Amount	Percent
State of Hawaii	\$10,073,735	\$ 9,182,824	\$ 8,932,978	\$1,140,757	12.77
County of:					
Honolulu	14,764,307	13,529,573	13,281,542	1,482,765	11.16
MauI	1,798,371	1,628,651	1,530,778	267,593	17.48
Hawaii	2,584,704	2,288,025	2,128,050	456,654	21.46
Kauai	1,159,370	968,688	931,499	227,871	24.46
Total	\$30,380,487	\$27,597,761	\$26,804,847	\$3,575,640	13.34

a. Established by State and Local Fiscal Assistance Act of 1972 to distribute federal assistance moneys to state and local governments.

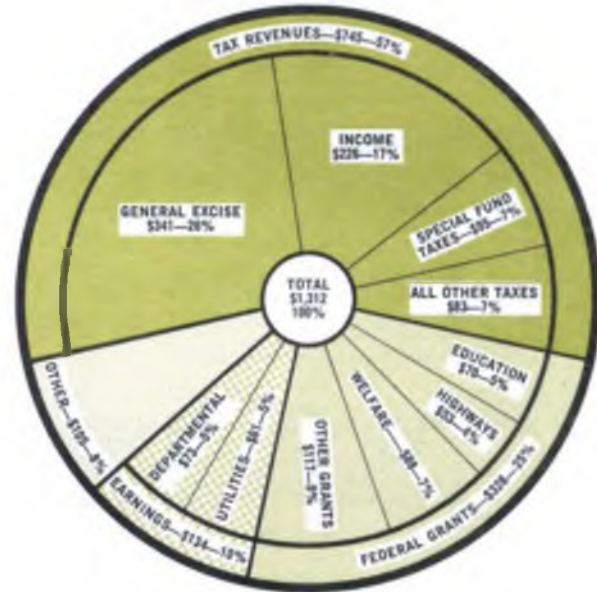
SOURCE: Compiled from the Department of Accounting and General Services, State of Hawaii, and County Finance Directors' Annual Reports.

CHART 4
SOURCES OF STATE GOVERNMENT OPERATING REVENUES
STATE OF HAWAII—FISCAL 1977
(Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 10 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1977 Annual Report of the Comptroller, State of Hawaii.

TABLE 10
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1976 and 1977

Source of Revenue	Fiscal 1977 ^a			Fiscal 1976		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$341,323,968	\$ --	\$ 341,323,968	\$309,885,046	\$ --	\$ 309,885,046
Specific Excises ^b	72,083,204	32,817,448	104,900,651	70,077,320	30,897,728	100,975,048
Individual Income	203,018,193	--	203,018,193	184,915,571	--	184,915,571
Corporate Income	22,743,966	--	22,743,966	32,861,809	--	32,861,809
Unemployment Compensation	--	61,369,394	61,369,394	--	48,936,064	48,936,064
Other Taxes, Licenses & Permits ^c	11,522,003	373,480	11,895,484	8,421,249	156,228	8,577,477
Sub-Total Taxes	\$650,691,334	\$ 94,560,322	\$ 745,251,655	\$606,160,995	\$ 79,990,020	\$ 686,151,015
Fines, Forfeits & Escheats	\$ 3,947,855	\$ 277,252	\$ 4,225,107	\$ 5,214,076	\$ 321,036	\$ 5,535,112
Federal Grants-in-Aid	3,867,318	323,739,320	327,606,638	216,824,770	109,502,021	326,326,792
Revenues from Other Agencies	1,094,094	1,965,601	3,059,695	2,409,913	203,953	2,613,867
Rents, Royalties & Land Income	7,914,746	14,373,888	22,288,634	4,624,047	3,306,324	7,930,371
Sales of Real Property	--	(d)	(d)	--	1,182,761	1,182,761
Earnings - General Departments	26,675,418	46,975,657	73,651,075	30,110,220	37,371,120	67,481,339
Earnings - Public Serv. Enterp.	--	60,832,192	60,832,192	--	46,400,130	46,400,130
Repayment Advances to Other Civil Divisions	--	(d)	(d)	--	32,714,927	32,714,927
Repayment Debt Costs: Counties	1,523,989	--	1,523,989	1,856,057	--	1,856,057
Interest Earned	558,395	--	558,395	8,656,772	9,914,266	18,571,038
Miscellaneous	3,342,822	69,980,274	73,323,096	2,880,511	15,255,930	18,136,441
Total^e	\$699,615,969	\$612,704,506	\$1,312,320,475	\$878,737,361	\$336,162,488	\$1,214,899,849

a. Due to reclassification of funds, fiscal 1977 not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.

b. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

c. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax.

d. Detail not available but included in Miscellaneous.

e. Excludes transfers and repayments except as shown.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 11
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Source	1977	1976	1975	1972	1967
<u>State of Hawaii</u>					
General Excise & Use ^a	\$341,326,657	\$309,903,095	\$287,479,057	\$186,555,626	\$104,495,172
Fuel	44,227,188	41,547,244	31,638,959	28,347,476	20,316,761
Liquor	16,221,990	15,010,230	12,783,130	9,425,614	5,796,780
Tobacco	10,310,794	9,574,208	8,706,161	6,527,395	4,668,757
Insurance	13,321,626	16,082,029	9,886,239	8,278,426	3,931,937
Public Service Companies	31,201,171	28,582,799	24,667,713	15,661,241	8,963,873
Banks & Other Financial Corporations	4,860,899	2,491,889	3,319,923	3,078,266	1,725,460
Corporate Income ^b	22,743,925	32,861,809	31,504,541	11,765,822	10,525,210
Individual Income ^c					
Net Income	203,018,340	184,915,571	168,669,869	120,060,584	63,511,961
Inheritance & Estate	4,104,172	3,253,741	3,479,172	3,635,168	1,591,566
Real Property ^a	149,211,616	153,787,887	128,669,868	98,265,056	30,643,543
Conveyance (Realty Transfer)	893,569	827,274	709,306	611,097	88,044
Licenses, Permits & Other	3,059,472	2,834,030	2,275,014	1,541,535	882,193
Unemployment Compensation	61,435,196	48,967,131	30,136,837	18,293,627	10,768,620
Sub-Total	\$905,936,615	\$850,638,937	\$743,925,789	\$512,046,933	\$267,909,877
<u>Counties</u>					
Liquor Licenses & Fees	\$ 1,844,809	\$ 1,681,774	\$ 1,569,215	\$ 1,124,857	\$ 580,768
Utility Franchise	6,144,844	5,613,863	3,960,555	2,565,526	1,555,748
Motor Vehicle Weight	12,951,655	12,446,764	11,712,929	10,969,909	8,545,334
Licenses, Permits & Other	4,261,657	5,653,806	4,115,132	3,410,112	1,747,629
Sub-Total	\$ 25,202,965	\$ 25,396,207	\$ 21,357,831	\$ 18,070,404	\$ 12,429,479
Total	\$931,139,580	\$876,035,144	\$765,283,620	\$530,117,337	\$280,339,356

a. Reduced by Natural Disaster refunds and credits; General Excise \$117,649 (1967) and Real Property \$10,508 (1967).

b. Includes payments of estimated taxes less refunds.

c. Individual Income includes withheld and estimated tax less refunds, and delinquent compensation tax (repealed 1/1/58).

SOURCE: Department of Taxation, and Department of Accounting & General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 12
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1976 and 1977
(In Thousands)

Type of Taxes	1977 Allocated to						1976 Allocated to					
	State	Honolulu	MauI	Hawaii	Kauai	Total	State	Honolulu	MauI	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$323,080	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,191	\$341,327	\$291,656	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,191	\$309,903
Fuel	32,820	8,338	1,376	1,118	575	44,227	30,904	7,880	1,220	1,016	527	41,547
Liquor	16,222					16,222	15,010					15,010
Tobacco	10,311					10,311	9,574					9,574
Insurance	13,322					13,322	16,082					16,082
Public Service Co.	31,201					31,201	28,583					28,583
Banks & Fin. Corp.	4,861					4,861	2,492					2,492
Income - Corporate ^b	22,744					22,744	32,862					32,862
- Individual ^c	203,018					203,018	184,916					184,916
Inheritance & Estate	4,104					4,104	3,254					3,254
Real Property	9	114,326	11,726	16,943	6,208	149,212	4	117,124	11,896	18,781	5,983	153,788
Convey. (Realty Transfer)	894					894	827					827
Unemployment Compensation	3,059					3,059	48,967					48,967
Licenses & Others	61,435					61,435	2,834					2,834
Sub-Total	\$727,080	\$130,398	\$16,096	\$22,389	\$ 9,974	\$905,937	\$667,965	\$132,738	\$16,110	\$24,125	\$ 9,701	\$850,639
County Collections												
Liquor Licenses & Fees	\$ --	\$ 1,157	\$ 278	\$ 290	\$ 120	\$ 1,845	\$ --	\$ 1,102	\$ 240	\$ 230	\$ 110	\$ 1,682
Utility Franchise	--	5,009	243	601	292	6,145	--	4,677	201	483	253	5,614
Motor Vehicle Weight	--	10,117	983	1,272	580	12,952	--	9,777	910	1,214	545	12,447
All Others	--	3,659	428	49	127	4,262	--	4,257	526	678	193	5,654
Sub-Total	\$ --	\$19,941	\$1,932	\$2,211	\$1,119	\$25,203	\$ --	\$19,814	\$1,877	\$2,605	\$1,101	\$25,396
Total	\$727,080	\$150,339	\$18,028	\$24,600	\$11,093	\$931,140	\$667,965	\$152,552	\$17,987	\$26,730	\$10,802	\$876,035

NOTE: Detail may not add to total due to rounding.

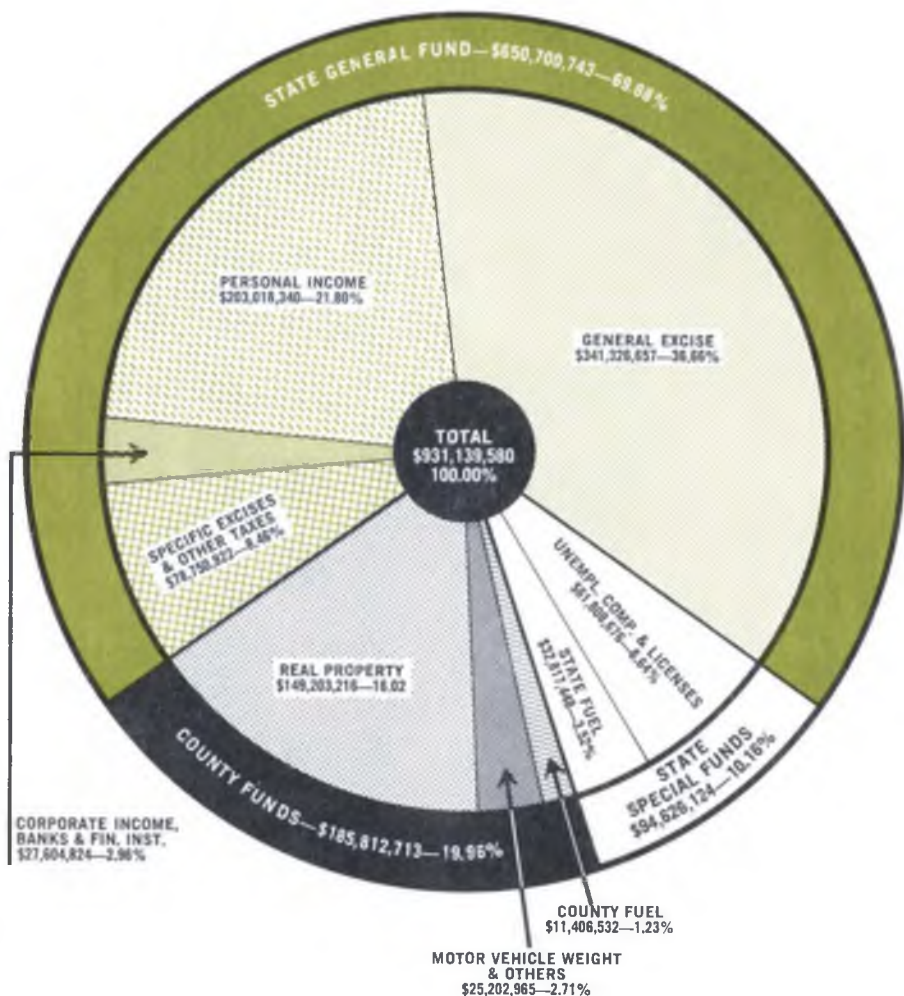
a. Act 114, 1973 provided fixed amounts for county grants-in-aid subject to transfer of county functions.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports; and Table 11.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1977



NOTE: Details do not agree exactly with Table II because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

TABLE 13
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1977	1977	1976	1975	1972
STATE TAX REVENUES					
OAHU					
Gasoline	8.5¢	\$19,537,090	\$18,483,954	\$11,423,606	\$ 9,923,601
Other Highway ^a	6¢ & 8.5¢	871,066	822,775	454,215	385,274
Other Non-Hwy.	1¢	407,990	342,943	392,788	291,428
Aviation	1¢	4,448,385	4,319,418	4,617,169	4,836,916
Small Boat ^b	1¢ & 12¢	27,503	25,130	20,131	28,480
TOTAL OAHU	--	\$25,292,034	\$23,994,220	\$16,907,909	\$15,465,699
MAUI					
Gasoline	8.5¢	\$ 2,256,005	\$ 2,012,463	\$ 1,149,175	\$ 874,128
Other Highway ^a	6¢ & 8.5¢	111,382	107,682	66,275	54,419
Other Non-Hwy.	1¢	235,915	242,373	192,621	143,130
Aviation	1¢	53,073	49,259	47,778	37,888
Small Boat ^b	1¢ & 13.5¢	1,571	1,835	1,587	2,381
TOTAL MAUI	--	\$ 2,657,946	\$ 2,413,611	\$ 1,457,437	\$ 1,111,946
HAWAII					
Gasoline	8.5¢	\$ 2,943,860	\$ 2,691,580	\$ 1,616,854	\$ 1,312,460
Other Highway ^a	6¢ & 8.5¢	231,678	207,727	115,962	91,298
Other Non-Hwy.	1¢	107,677	104,143	109,460	99,222
Aviation	1¢	134,974	133,485	162,442	226,071
Small Boat ^b	1¢ & 11.5¢	31,919	30,401	17,629	5,971
TOTAL HAWAII	--	\$ 3,450,108	\$ 3,167,336	\$ 2,022,347	\$ 1,735,023
KAUAI					
Gasoline	8.5¢	\$ 1,172,761	\$ 1,080,148	\$ 633,965	\$ 533,756
Other Highway ^a	6¢ & 8.5¢	59,301	57,574	37,585	24,549
Other Non-Hwy.	1¢	107,210	112,440	86,098	56,469
Aviation	1¢	5,080	4,067	3,864	3,188
Small Boat ^b	1¢ & 12.5¢	1,616	1,686	1,202	681
TOTAL KAUAI	--	\$ 1,345,968	\$ 1,255,915	\$ 762,715	\$ 618,643
ALL COUNTIES					
Gasoline	--	\$25,909,717	\$24,268,145	\$14,823,601	\$12,643,946
Other Highway	--	1,273,427	1,195,758	674,037	555,541
Other Non-Hwy.	--	858,791	801,899	780,967	590,249
Aviation	--	4,641,512	4,506,228	4,831,254	5,104,063
Small Boat ^c	--	62,609	59,051	40,549	37,512
TOTAL ALL COUNTIES	--	\$32,746,055	\$30,831,081	\$21,150,408	\$18,931,311
COUNTY TAX REVENUES					
OAHU					
Gasoline	3.5¢	\$ 8,041,185	\$ 7,603,975	\$ 7,561,961	\$ 6,941,180
Other Highway ^a	2¢ & 3.5¢	353,567	330,545	295,786	266,067
TOTAL OAHU	--	\$ 8,394,752	\$ 7,934,520	\$ 7,857,747	\$ 7,207,247
MAUI					
Gasoline	5¢	\$ 1,321,270	\$ 1,168,601	\$ 1,076,482	\$ 865,779
Other Highway ^a	3¢ & 5¢	64,805	60,564	62,549	53,539
TOTAL MAUI	--	\$ 1,386,075	\$ 1,229,165	\$ 1,139,031	\$ 919,319
HAWAII					
Gasoline	3¢	\$ 1,036,588	\$ 943,425	\$ 911,429	\$ 788,189
Other Highway ^a	2¢ & 3¢	81,584	73,214	66,131	54,589
TOTAL HAWAII	--	\$ 1,118,172	\$ 1,016,639	\$ 977,561	\$ 842,778
KAUAI					
Gasoline	4¢	\$ 550,932	\$ 503,131	\$ 481,462	\$ 420,285
Other Highway ^a	3¢ & 4¢	27,994	27,709	29,261	19,584
TOTAL KAUAI	--	\$ 578,926	\$ 530,840	\$ 510,723	\$ 439,869
ALL COUNTIES					
Gasoline	--	\$10,949,975	\$10,219,132	\$10,031,334	\$ 9,015,433
Other Highway	--	527,950	492,032	453,728	393,780
TOTAL ALL COUNTIES	--	\$11,477,925	\$10,711,164	\$10,485,062	\$ 9,409,212

NOTE: Detail may not add to total due to rounding. Prior to 5/1/75 state rates per gallon were: gas and diesel 5¢; and LPG 4¢.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline at 1¢ per gallon.

c. Includes \$12,291 in 1975, \$13,791 in 1976, and \$14,803 in 1977 allocated to counties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 14
STATE GENERAL SALES TAX DATA
 Tax Rates as of January 1, 1978

State	Retail Rates ^a		Other Rates ^b	Credit Granted	Food Taxable ^c	Drugs Taxable ^d
	State	Local		Against Income Taxes		
HAWAII	4.0%	--	%	0.5%	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	4.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	4.75	1.75	--	No	No	No
Colo.	3.0	4.0	--	Yes	Yes	No
Conn.	7.0	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	4.0	--	--	No	No	No
Ga.	3.0	1.0	--	Yes	Yes	Yes
Idaho	3.0	--	--	Yes	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	4.0	--	0.375	No	No	No
Iowa	3.0	--	--	No	No	No
Kans.	3.0	1.0	--	No	Yes	No
Ky.	5.0	0.5	--	No	No	No
La.	3.0	3.0	--	No	No	No
Me.	5.0	--	--	No	No	No
Md.	5.0	--	--	No	No	No
Mass.	5.0	--	--	Yes	No	No
Mich.	4.0	--	--	No	No	No
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.125	1.0	--	No	Yes	Yes
Mont.	No state or local sales tax					
Neb.	3.0	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	4.0	0.5	--	Yes	Yes	Yes
N. Y.	4.0	4.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	3.0	--	--	No	No	No
Ohio	4.0	2.0	--	No	No	No
Okla.	2.0	3.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.4	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	No
S. D.	4.0	2.0	--	Yes ^e	Yes	No
Tenn.	4.5	2.25	--	No	Yes	No
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.75	--	Yes	Yes	No
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.6	0.8	0.44	No	Yes	No
W. Va.	3.0	--	0.88 & p.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes ^e	Yes	No
D. C.	--	5.0	--	No	No	No

- a. Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.
- e. Refund granted to low income elderly persons.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 15
STATE FUEL, TOBACCO AND LIQUOR TAXES
 Tax Rates as of January 1, 1978

State	Motor Fuel Tax ^a (¢ Per Gallon)		Tobacco Taxes		Liquor ^d (Per Gal.)
	State	Local	Cigarettes (¢ Per Pack)	Other Products	
HAWAII	8.5	5.0	40% Whlsc. ^c	40% Whlsc.	20% Whlsc.
Ala.	7.0 ^b	2.0	12.0	Yes	35% Retail ^e
Alaska	8.0		8.0	No	\$4.00
Ariz.	8.0		13.0	Yes	2.50
Ark.	8.5 ^b		17.75	16% Whlsc.	\$2.50+3% Retail
Calif.	7.0		10.0	No	2.00
Colo.	7.0		15.0	No	2.16
Conn.	11.0		21.0	No	2.50
Del.	11.0		14.0	30% Whlsc.	2.25
Fla.	8.0	1.0	21.0	No	4.75
Ga.	7.5		12.0	Yes	3.75
Idaho	9.5 ^b		9.1	35% Whlsc.	14% Retail ^e
Ill.	7.5		12.0	No	2.00
Ind.	8.0		10.5	No	2.62
Iowa	7.0 ^b		13.0	10% Whlsc.	15% Whlsc. ^e
Kans.	8.0 ^b		11.0	10% Whlsc.	\$2.50+4% Retail
Ky.	9.0		3.0	No	1.92
La.	8.0		11.0	Yes	2.50
Me.	9.0		16.0	No	(e)
Md.	9.0		10.0	No	1.50
Mass.	8.5		21.0	No	4.05
Mich.	9.0 ^b		11.0	No	13% Retail ^e
Minn.	9.0		18.0	20% Whlsc.	4.39
Miss.	9.0 ^b	3.0	11.0	Yes	2.50 ^e
Mo.	7.0		9.0	No	2.00
Mont.	8.0 ^b		12.0	12.5% Whlsc.	26% Retail ^e
Neb.	9.5		13.0	No	2.25
Nev.	6.0	2.0	10.0	No	1.90
N. H.	10.0		12.0	No	(e)
N. J.	8.0		19.0	No	2.80
N. M.	7.0		12.0	No	1.50
N. Y.	8.0 ^b	1.0 ^f	15.0	No	3.25
N. C.	9.0		2.0	No	22.5% Retail
N. D.	8.0		11.0	11% Whlsc.	2.50
Ohio	7.0		15.0	No	(e)
Okla.	6.5 ^b		13.0	Yes	4.00
Ore.	7.0		9.0	No	(e)
Pa.	9.0		18.0	No	\$1.00+18% Retail ^e
R. I.	10.0		18.0	25% Whlsc.	2.50
S. C.	9.0		7.0	Yes	\$1.92+9% Surtax
S. D.	8.0		12.0	No	3.05
Tenn.	7.0 ^b		13.0	6% Whlsc.	4.00
Texas	5.0 ^b		18.5	Yes	2.00
Utah	7.0		8.0	25% Retail	8% Retail ^e
Vt.	9.0 ^b		12.0	20% Whlsc.	24% Retail ^e
Va.	9.0	4% Retail	2.5	No	15% Retail ^e
Wash.	9.0		16.0	45% Whlsc.	(e)
W. Va.	8.5		12.0	No	(e)
Wisc.	7.0		16.0	No	2.60
Wyo.	8.0 ^b		8.0	No	0.80 ^e
D. C.	--	10.0	13.0	No	2.00

- a. Gasoline for use on public highways. Local rate is highest imposed.
 b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Michigan, 7¢; Alabama, Iowa, and Tennessee, 8¢; Idaho, 8.5¢; Arkansas, 9.5¢; Montana, Mississippi, Kansas, and New York, 10¢; and tax exempt in Vermont and Wyoming.
 c. Tax is approximately 10¢ per pack in Hawaii.
 d. Rates apply only to distilled spirits not in excess of 100 proof.
 e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.
 f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 16
STATE PERSONAL INCOME TAX DATA
At January 1, 1978

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps In Range	Personal Exemption or Credit ^b	
		Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 750 ^c	\$ 750
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	3.0	2,000	14.5	200,000	24	750	750
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,000 ^c	600
Ark.	No	1.0	2,999	7.0	25,000	6	17,50 ^{b,c}	6 ^b
Calif.	No	1.0	2,000	11.0	15,500	11	25 ^{b,c}	8 ^b
Colo. ^d	Yes	3.0	1,000	8.0	10,000	11	750 ^c	750
Conn.	No personal income tax							
Del.	Yes	1.6	1,000	19.8	100,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	750	6.0	7,000	6	1,500 ^c	700
Idaho	No	2.0	1,000	7.5	5,000	6	750 ^c	750
Ill.	No	2.5% flat rate					1,000	1,000
Ind.	No	2.0% flat rate					1,000 ^c	500
Iowa	Yes	0.5	1,000	13.0	75,000	13	15 ^b	10 ^b
Kans.	Yes	2.0	2,000	9.0	25,000	8	750	750
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b
La.	Yes	2.0	10,000	6.0	50,000	3	2,500	400
Me.	No	1.0	2,000	10.0	25,000	8	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	5% flat rate + 7.5% surtax					2,000 ^{c,e}	600
Mich.	No	4.6% flat rate					1,500 ^c	1,500
Minn.	Yes	1.6	500	18.0	50,000	14	21 ^{b,c}	21 ^b
Miss.	No	3.0	5,000	4.0	5,000	2	4,500 ^e	750
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 ^c	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	650	650
Neb.	No	16% of adjusted federal liability					(c)	
Nev.	No state income tax							
N. H.	No	5.0% on interest and dividend income over \$600						
N. J.	No	2.0	20,000	2.5	20,000	2	1,000	1,000
N. M.	No	0.8	1,000	9.0	100,000	19	750 ^c	750
N. Y.	No	2.0	1,000	15.0	25,000	14	650	650
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D. ^d	Yes	1.0	1,000	10.0	8,000	6	750	750
Ohio	No	0.5	5,000	3.5	40,000	6	650	650
Okla.	Yes	0.5	1,000	6.0	7,500	7	750 ^c	750
Ore.	Yes	4.0	500	10.0	5,000	7	750	750
Pa.	No	2.2% flat rate						
R. I.	No	17% of adjusted federal liability						
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No state income tax							
Utah	Yes	2.25	750	7.75	4,500	7	750	750
Vt.	No	25% of federal liability					(c)	
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No state income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.1	1,000	11.4	14,000	15	20 ^{b,c}	20 ^b
Wyo.	No state income tax							
D. C.	No	2.0	1,000	11.0	25,000	10	750 ^c	750

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property and/or local income taxes. Limited to the elderly in some states.
- d. Additional rates: Colorado, 2% on interest and dividends over \$5,000; Massachusetts, 10% on interest, dividends and capital gains; North Dakota, 1% on net business income of individuals, estates and trusts; Montana, 10% surtax.
- e. No double exemptions for joint returns.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1978

State	State/Federal ^a Corporation		Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c		
	Tax Deductible	Tax Rate		\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	202	1,997	14,011
Alaska	Yes/No	9.4%	CF-7, CB-3	430	4,296	42,962
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000	CF-5	171	3,575	26,965
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.0%	--	450	4,500	45,000
Colo.	No/No	5.0%	CF-7, CB-3	250	2,500	25,000
Conn.	Yes/No	10.0%	CF-5	455	4,545	45,455
Del.	No/No	8.7%	CF-7, CB-3	435	4,350	43,500
Fla.	No/No	5.0%	CF-7	250	2,500	25,000
Ga.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-7, CB-3	200	2,000	20,000
Ind.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Iowa	No/Yes ^a	6% to \$25,000 10% over \$100,000	CF-5, CB-3	272	3,107	37,065
Kans.	No/No	4.5% to \$25,000 6.75% over \$25,000	CF-7, CB-3	225	2,813	33,188
Ky.	No/No	4% to \$25,000 5.8% over \$25,000	CF-1 for new businesses	200	2,450	28,550
La.	No/Yes	4% to \$25,000 8% over \$200,000	--	161	1,744	13,394
Me.	No/No	5% to \$25,000 7% over \$25,000	CF-5, CB-3	250	3,000	34,500
Md.	No/No	7.0%	CF-7, CB-3	350	3,500	35,000
Mass.	No/No	8.33%	CF-5 for new businesses	417	4,165	41,650
Mich.	Special business tax levied in lieu of corporate income tax					
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	CF-7, CB-3	192	1,901	13,328
Mont.	No/No	6.75%	CF-7, CB-3	338	3,375	33,750
Neb.	Yes/No	4.0% to \$25,000 4.4% over \$25,000	CF-7, CB-3	192	2,011	20,977
Nev.	No state corporation income tax					
N. H.	No/No	8.0%	--	400	4,000	40,000
N. J.	No/No	7.5%	--	375	3,750	37,500
N. M.	Yes/No	5.0%	CF-7, CB-3	238	2,381	23,809
N. Y.	No/No	10.0%	CF-7, CB-3	500	5,000	50,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 6% over \$15,000	CF-7, CB-3	131	2,138	16,629
Ohio	Yes/No	4% to \$25,000 8% over \$25,000	CF-5	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-7, CB-3	192	1,923	19,231
Ore.	No/No	7.5%	CF-5	375	3,750	37,500
Pa.	No/No	10.5%	--	525	5,250	52,500
R. I.	No/No	8.0%	CF-7, CB-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-3	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Vt.	Yes/No	5% to \$10,000 7.5% over \$250,000	CF-7, CB-3	238	2,944	33,395
Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wisc.	Yes/No	2.3% to \$1,000 7.9% over \$6,000	CF-5	176	3,457	36,551
Wyo.	No state corporation income tax					
D. C.	No/No	9.0% + 10% surtax	--	495	4,950	49,500

^a. Deduction limited to federal tax on income taxed by the state, except in Utah.

Further limited in Iowa to 50% of federal taxes paid.

^b. Number of years carryforward and/or carryback of net operating loss. Carrybacks usually limited to year of enactment. Certain states also grant new businesses further relief.

^c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporate income taxes paid.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 18
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1978 — By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$ 2,700,749	\$ 819,633	\$ 314,071	\$149,812	\$ 3,984,265	24.98
Leasehold ^d	1,471,031	22,996	18,343	3,143	1,515,513	9.50
Government: Federal	1,096,765	2,159	11,032	5,075	1,115,031	6.99
State	1,261,382	54,765	158,461	21,926	1,496,534	9.38
Counties	431,519	26,234	19,248	10,441	487,442	3.06
Public Utilities ^c	91,787	5,665	8,530	1,421	107,403	0.67
Miscellaneous Exempt ^d	568,728	36,908	44,907	13,984	664,527	4.17
All Others	5,169,456	273,221	791,840	345,773	6,580,290	41.25
Total Gross Valuations	\$12,791,417	\$1,241,581	\$1,366,432	\$551,575	\$15,951,005	100.00
Exempt Properties						
Government	\$ 2,789,666	\$ 83,158	\$ 188,741	\$ 37,442	\$ 3,099,007	19.43
Public Utilities ^c	91,787	5,665	8,530	1,421	107,403	0.67
Homes: ^b Fee	972,308	142,134	176,934	75,434	1,366,810	8.57
Leasehold	453,461	7,255	9,829	1,835	472,380	2.96
Others ^d	568,728	36,908	44,907	13,984	664,527	4.17
Sub-Total Exemptions	\$ 4,875,950	\$ 275,120	\$ 428,941	\$130,116	\$ 5,710,127	35.80
Taxable Values	\$ 7,915,467	\$ 966,461	\$ 937,491	\$421,459	\$10,240,878	64.20
Less 50% of Appeals	109,517	4,776	3,062	8,753	126,108	0.79
Net Taxable Values	\$ 7,805,950	\$ 961,686	\$ 934,429	\$412,706	\$10,114,771	63.41

- a. Gross valuations assessed at approximately 60% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$12,000; \$24,000 or \$30,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year		Honolulu ^b	MauI	Hawaii ^b	Kauai	All Counties ^b
1978		\$(7,805,950)	\$(961,686)	\$(934,429)	\$(412,706)	\$(10,114,771)
Improved Residential	- Land	2,560,534	177,545	155,567	107,720	3,001,366
	- Bldg.	845,366	71,999	66,945	41,339	1,025,649
Unimproved Residential	- Land	159,513	28,511	37,776	27,723	253,523
	- Bldg.	4,315	71	5,045	2,576	12,007
Hotel-Apartment	- Land	665,519	161,015	64,917	54,317	945,768
	- Bldg.	1,154,642	256,293	136,691	75,457	1,623,083
Commercial	- Land	595,212	36,761	39,249	17,712	688,934
	- Bldg.	965,535	33,577	46,579	17,238	1,062,929
Industrial	- Land	448,930	32,588	19,274	6,465	507,257
	- Bldg.	283,811	33,145	27,416	9,404	353,776
Agricultural	- Land	80,890	92,763	273,718	35,368	482,739
	- Bldg.	24,709	26,895	39,661	6,950	98,215
Conservation	- Land	13,656	9,677	19,668	9,686	52,687
	- Bldg.	3,318	846	1,923	751	6,838
1977		7,568,023	920,362	916,666	401,301	9,806,352
1976		6,683,685	816,168	904,044	370,209	8,774,106
1975		5,462,341	594,807	771,689	299,543	7,128,381
1974		4,546,531	437,146	629,326	222,052	5,835,056
1973		4,087,119	353,466	562,273	198,897	5,201,754
1972		3,585,106	302,136	450,437	186,810	4,524,489
1971		3,185,288	265,800	366,130	148,822	3,966,040
1970		2,923,454	192,344	251,259	114,710	3,481,766
1969		2,643,766	170,949	217,127	87,485	3,119,327

NOTE: Detail may not add to total due to rounding.

a. Net assessed valuation for tax rate purposes certified by the Director of Taxation as 60% of market value for fiscal 1977 and 1978. Prior years adjusted to 60% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.1 million for Honolulu and \$171,400 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from records of the Real Property Technical, and Tax Research and Planning Offices, Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	All Counties ^a
1978 (Est.) ^b	\$(120,041,069)	\$(11,504,323)	\$(16,730,013)	\$(5,984,005)	\$(154,259,411)
Impr. Res.	52,348,683	2,984,546	3,982,965	2,161,356	61,477,550
Unimpr. Res.	3,029,633	412,988	895,139	501,365	4,839,124
Hotel-Apt.	27,473,352	4,921,962	3,480,354	1,819,486	37,695,155
Commercial	23,986,368	841,231	1,535,573	506,763	26,869,934
Industrial	11,268,200	786,632	836,288	230,088	13,121,208
Agricultural	1,623,057	1,431,110	5,609,484	613,611	9,277,261
Conservation	260,890	125,855	386,479	151,337	924,561
1977	114,326,276	11,725,735	16,943,416	6,207,789	149,203,216
1976	117,124,133	11,896,154	18,781,089	5,982,956	153,784,332
1975	98,225,109	9,828,053	15,621,740	4,992,839	128,667,741
1974	96,624,744	7,842,451	13,276,493	4,118,448	121,862,136
1973	84,481,270	6,291,453	11,577,947	3,492,083	105,842,753
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766
1969	60,375,044	3,431,929	4,793,775	1,693,823	70,294,571

- a. Reduced by \$333(1969) for various natural disaster claims.
- b. Totals include tax on certain federal leased property not allocated by class, but exclude minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

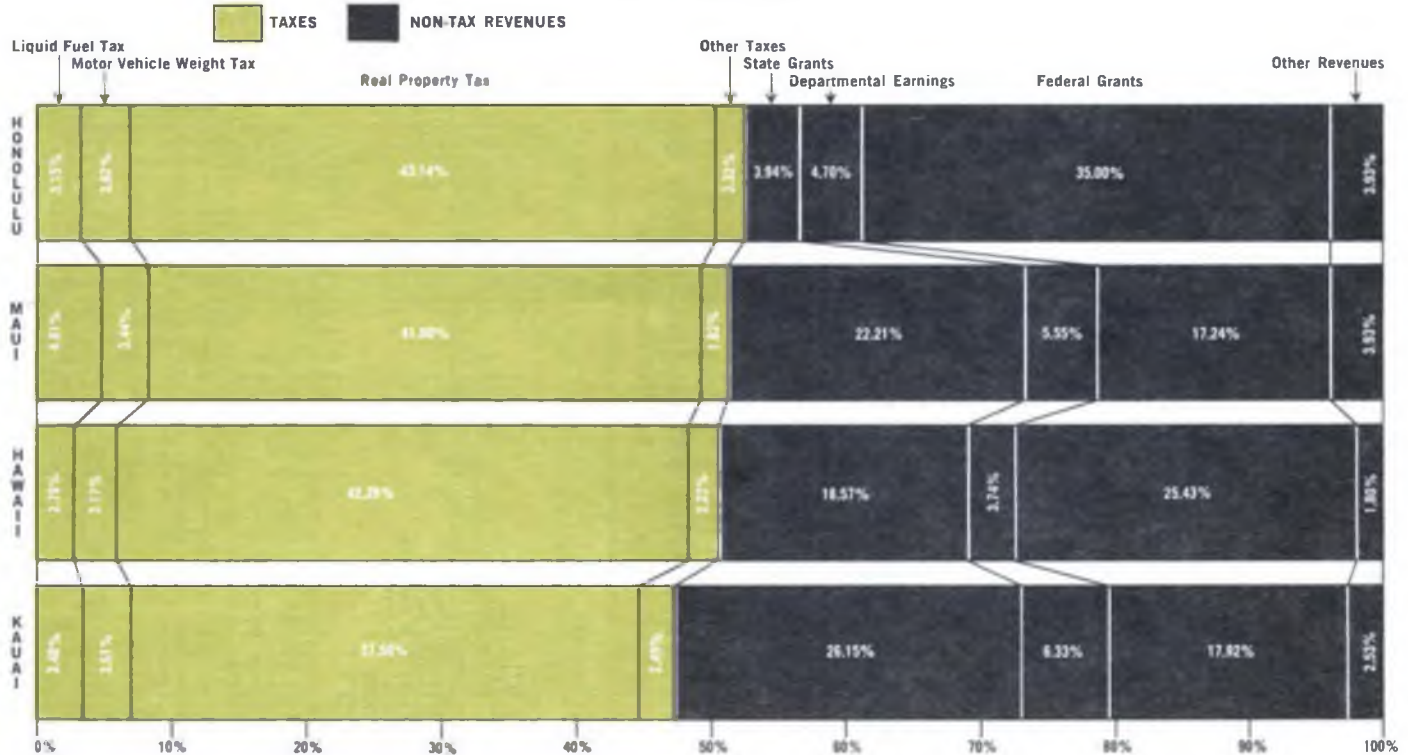
TABLE 21
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	Average ^a
1978 Average Rate	\$15.37	\$11.96	\$17.90	\$14.50	\$15.25
Improved Residential	15.37	11.96	17.90	14.50	15.27
Agricultural	15.37	11.96	17.90	14.50	15.97
Conservation	15.37	11.96	17.90	14.50	15.53
Hotel-Apartment					
Land	18.64	14.46	21.67	16.98	18.04
Bldg.	13.05	10.12	15.17	11.89	12.71
Unimproved Residential					
Land	18.64	14.46	21.67	16.98	18.44
Bldg.	13.05	10.12	15.17	11.89	13.67
Commercial					
Land	18.87	13.96	21.37	17.02	18.70
Bldg.	13.21	9.77	14.96	11.91	13.16
Industrial					
Land	17.40	14.10	21.74	17.64	17.36
Bldg.	12.18	9.87	15.22	12.34	12.20
1977 Average Rate	15.37	12.50	17.90	14.50	15.31
1976 " "	15.37	12.50	17.90	14.50	15.34
1975 " "	15.37	14.00	17.90	14.50	15.31
1974 " "	17.71	15.00	17.90	15.50	17.44
1973 " "	17.71	15.00	17.90	15.00	17.44
1972 " "	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79
1969 " "	19.21	15.00	17.89	16.50	18.81
1968 ^b " "	9.61	7.50	9.09	8.25	9.42

- a. State average rates computed by dividing "taxes to be raised" by total county taxable values.
- b. Rates are for January 1, 1968 - June 30, 1968 transitional period.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution—By Counties
 Fiscal Year — 1977



SOURCE: Tables 22-25 inclusive.

TABLE 22
OPERATING REVENUES^a—CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

Source of Revenue	1977	1976	1975	1972	1967
Taxes					
Real Property	\$114,326,276	\$117,249,133	\$ 98,225,109	\$ 80,440,216	\$52,393,987
Liquid Fuel	8,337,752	7,880,341	7,804,516	7,207,247	5,232,296
Utility Franchise	5,009,050	4,677,222	3,164,569	2,077,036	1,316,893
Motor Vehicle Weight	10,116,513	9,777,171	9,262,071	8,926,493	6,905,793
Sub-Total Taxes	\$137,789,591	\$139,583,866	\$118,456,265	\$ 98,650,992	\$65,848,969
Liquor Licenses & Fees	\$ 1,157,210	\$ 1,102,391	\$ 1,033,207	\$ 757,666	\$ 417,099
Parking Meter Fees	1,602,804	1,706,472	1,674,654	1,714,465	849,414
Other Licenses & Permits	3,658,604	4,257,300	3,092,851	2,545,610	1,392,482
Fines, Forfeits, etc.	64,383	61,564	28,997	77,236	19,312
Departmental Earnings ^b	12,450,556	6,688,836	9,154,419	7,873,225	4,828,424
State Grants					
Pensioners	--	--	--	438,488	332,457
Salary Adjustment	--	--	--	--	858
Act 155 ^c	7,734,416	7,734,416	8,785,664	8,785,664	2,067,373
Others	2,695,079	1,309,512	825,546	607,535	343,635
Sub-Total State Grants	\$ 10,429,495	\$ 9,043,928	\$ 9,611,210	\$ 9,831,687	\$ 2,744,323
Federal Grants	\$ 92,775,762	\$ 83,476,490	\$ 42,066,116	\$ 20,642,540	\$ 6,525,972
Hawaii Housing Authority	227,614	117,217	--	172,719	152,001
Land Sales	--	--	--	504,170	697,100
Miscellaneous	4,856,442	3,217,940	4,094,645	2,950,166	731,995
Total	\$265,012,462	\$249,256,003	\$189,212,364	\$145,720,476	\$84,207,091

a. Excludes loan, bond, revolving, improvement district assessment and trust funds, and Board of Water Supply revenues.

b. Includes rentals, interest and other earnings.

c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 23
OPERATING REVENUES^a—COUNTY OF MAUI
Selected Fiscal Years

Source of Revenue	1977	1976	1975	1972	1967
Taxes					
Real Property	\$11,725,735	\$11,896,154	\$ 9,828,053	\$ 5,238,424	\$2,823,765
Liquid Fuel	1,376,178	1,220,441	1,130,965	919,319	679,025
Utility Franchise	242,871	201,177	171,817	95,442	55,553
Motor Vehicle Weight	983,122	910,297	830,590	673,891	531,086
Sub-Total Taxes	\$14,327,905	\$14,228,069	\$11,961,424	\$ 6,927,076	\$4,089,429
Liquor Licenses & Fees	\$ 278,098	\$ 239,619	\$ 202,917	\$ 134,479	\$ 76,166
Other Licenses & Permits	427,618	525,717	391,867	305,952	126,870
Fines, Forfeits & Penalties	7,167	1,603	2,916	1,365	165
Departmental Earnings ^b	1,587,149	1,319,859	1,760,640	1,423,097	385,385
State Grants					
Pensioners	--	--	--	181,645	182,071
Act 155 ^c	2,994,474	2,994,474	3,001,232	3,001,232	2,623,604
Others	3,357,938	2,463,902	1,348,463	955,696	262,757
Sub-Total State Grants	\$ 6,352,412	\$ 5,458,376	\$ 4,349,695	\$ 4,138,573	\$3,068,432
Federal Grants	\$ 4,929,515	\$11,085,101	\$ 8,964,162	--	--
Hawaii Housing Authority	7,627	3,406	3,700	9,916	--
Miscellaneous	679,735	1,089,628	80,218	105,439	38,586
Total	\$28,597,227	\$33,951,377	\$27,717,540	\$13,045,897	\$7,785,033

a. Excludes loan, bond, revolving, and certain trust funds, Water Supply Revenues and, from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.

b. Includes rentals, interest, garbage collection charges and other earnings.

c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Auditor's Annual Reports through 1968; and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 24
OPERATING REVENUES^a — COUNTY OF HAWAII
Selected Fiscal Years

Source of Revenue	1977	1976	1975	1972	1967
Taxes					
Real Property	\$16,943,416	\$18,781,089	\$15,621,740	\$ 9,367,685	\$ 3,858,010
Liquid Fuel	1,117,547	1,016,382	975,781	842,778	547,012
Utility Franchise	600,810	482,508	424,317	269,697	136,737
Motor Vehicle Weight	1,272,042	1,214,271	1,140,583	955,752	690,832
Sub-Total Taxes	\$19,933,815	\$21,494,250	\$18,162,422	\$11,435,912	\$ 5,232,591
Liquor Licenses & Fees	\$ 289,753	\$ 230,227	\$ 229,616	\$ 170,503	\$ 91,420
Parking Meter Fees	48,661	51,046	45,547	44,470	44,254
Other Licenses & Permits	527,984	677,773	474,032	464,816	175,010
Fines, Forfeits & Penalties	1,285	650	1,711	325	575
Departmental Earnings ^b	1,500,466	1,459,279	2,237,187	952,080	530,785
State Grants					
Pensioners	--	--	--	258,418	165,890
Salary Adjustments	--	--	--	--	1,149
Capital Improvements	--	--	--	--	551,799
Act 155 ^c	4,327,836	4,327,834	4,469,834	4,469,834	3,637,977
Others	3,114,685	491,455	909,703	202,974	69,178
Sub-Total State Grants	\$ 7,442,521	\$ 4,819,289	\$ 5,379,537	\$ 4,931,226	\$ 4,425,993
Federal Grants	\$10,189,028	\$ 6,353,644	\$ 2,832,922	\$ 734,441	\$ 451,802
Hawaii Housing Authority	17,193	--	13,907	13,013	11,439
Land Sales	--	--	--	--	508,629
Miscellaneous	124,281	174,367	138,266	264,748	111,577
Total	\$40,074,988	\$35,260,525	\$29,515,147	\$19,011,534	\$11,584,075

- a. Excludes Loan, Bond, Revolving, certain Trust Funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 special funds also excluded.
- b. Includes rentals, interest, garbage collection charges, etc.
- c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.
- SOURCE: Auditor's Annual Reports through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 25
OPERATING REVENUES^a — COUNTY OF KAUAI
Selected Fiscal Years

Source of Revenue	1977	1976	1975	1972	1967
Taxes					
Real Property	\$ 6,207,789	\$ 5,982,956	\$ 4,992,839	\$3,216,861	\$1,875,308
Liquid Fuel	575,391	526,746	507,263	437,756	343,555
Utility Franchise	292,113	252,956	199,852	123,351	46,565
Motor Vehicle Weight	579,978	545,025	479,685	413,773	343,595
Sub-Total Taxes	\$ 7,655,271	\$ 7,307,683	\$ 6,179,638	\$4,191,741	\$2,609,023
Liquor Licenses & Fees	\$ 119,748	\$ 109,537	\$ 103,475	\$ 62,209	\$ 9,301 ^d
Other Licenses & Permits	126,774	193,016	156,382	93,734	69,705
Fines, Forfeits & Penalties	3,166	2,387	--	176	150
Departmental Earnings ^b	1,045,636	1,235,239	1,358,157	433,930	218,651
State Grants					
Pensioners	--	--	--	88,477	88,548
Salary Adjustment	--	--	--	--	169,402
Act 155 ^c	3,190,821	3,190,821	3,190,821	3,190,821	2,178,298
Others	1,127,437	276,727	29,268	96,471	195,965
Sub-Total State Grants	\$ 4,318,258	\$ 3,467,548	\$ 3,220,089	\$3,375,769	\$2,632,213
Federal Grants	\$ 2,958,871	\$ 2,155,567	\$ 1,708,005	\$ 41,878	\$ 32,158
Miscellaneous	286,867	136,450	139,517	102,938	55,561
Total	\$16,514,592	\$14,607,427	\$12,865,263	\$8,302,379	\$5,626,762

- a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.
- b. Includes rentals, interest, garbage collection charges and other earnings.
- c. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.
- d. Reduction due to delayed collection of \$38,780 not deposited until after close of fiscal period.
- SOURCE: County Auditor's Annual Reports through 1968; after 1969, Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26
TAXES LEVIED IN HAWAII
As of January 1, 1978

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION*	REPORTS DUE & % OF TOTAL COLLECTIONS*
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$750 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$5,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$40 per qualified exemption when AGI is less than \$5,000 to \$6 when AGI is from \$14,000 to \$19,000. Additional credit of \$20 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.</p> <p style="text-align: right;">31.4%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts; depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p> <p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p style="text-align: right;">1.6%</p>
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estates having situs in Hawaii. Bequests to (a) spouse, exemption \$100,000, rates graduated from 2% on first remaining \$25,000 to 7% on remaining amounts over \$200,000; (b) parent, child, grandchild or adopted child, exemption \$50,000, rates graduated from 3% on first \$25,000 to 8% on amounts over \$150,000; (c) all others, exemption \$5,000, rates graduated from 3% on first \$20,000 to 10% on amounts over \$145,000. Estate tax incorporating the maximum credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p style="text-align: right;">1.0%</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 2% on insurance solicitors; 4% on retail sales of goods, services, and other activities.^c <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year.</p> <p style="text-align: right;">31.8%</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p style="text-align: right;">1.2%</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p style="text-align: right;">1.9%</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p style="text-align: right;">0.71%</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p style="text-align: right;">0.56%</p>
<p>FUEL TAX (Chapter 243) - On distributors at 12.0¢ per gallon in Honolulu to 13.5¢ in Maui and Hawaii counties for highway use (includes 8.5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">5.09%</p>
<p>LICQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.86%</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p style="text-align: right;">1.18%</p>
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 60% of "fair market value." Maximum exemption for owner-occupied homes is \$12,000 (\$24,000 for those over 60 and \$30,000 for those over 70). Average 1978 rates per \$1,000 net assessed value are: Oahu \$15.37; Kauai \$14.50; Hawaii \$17.90; and Maui \$11.96. Higher rates on land than on improvements levied on property classed unimproved residential, hotel/apartment, commercial, and industrial. Average rates applied to all other classes. Minimum tax \$7.00. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments.</p> <p style="text-align: right;">17.16%</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p style="text-align: right;">0.10%</p>
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, .75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii and Maui counties, commercial 1.0¢/lb.; passenger .5¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 1.0¢/lb.; passenger .75¢/lb. with a \$12 minimum. State tax of 0.45¢/lb. and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p>	<p>On or before April 1st.</p> <p style="text-align: right;">1.49%</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.75% for domestic and 2.925% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>Monthly, quarterly, or annually, depending on prior year's liability.</p> <p style="text-align: right;">1.53%</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p style="text-align: right;">1.05%</p>

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1977 State and county tax collections (see Table 11), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years
(In Thousands)

Source	1977	1976	1975	1972	1967
Indiv. Income & Employment ^a	\$ 927,398	\$783,504	\$ 812,775	\$532,391	\$265,903
Corp. Income & Excess Profits	134,840	130,719	244,506	65,715	59,019
Admissions	--	--	--	--	17
Manufacturer's Excise	597	341	280	1,456	421
Retailer's Excise	350	328	263	219	--
Alcohol ^b	3,773	3,503	3,895	5,431	4,327
Communications	16,100	6,743	6,952	4,543	2,512
Transportation of Persons	4,067	3,723	2,832	2,116	1,594
Estate	12,958	11,499	8,555	13,667	6,205
Gift	--	1,709	1,236	932	411
Tobacco ^b	2	2	1	6	8
Unemployment Insurance	3,272	3,338	4,684	3,425	1,625
All Other ^c	--	490	1,541	2,682	800
Total	\$1,103,357	\$945,899	\$1,037,520	\$632,583	\$342,842

NOTE: 1977 data preliminary and subject to revision.

a. Includes withholding, FICA, Individual Income, and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp taxes, club dues, initiation fees, etc.

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury; 1977 data courtesy of Honolulu District Director, Internal Revenue Service.

TABLE 28
FEDERAL GRANTS TO HAWAII
Grants to State General and Special Funds
Selected Fiscal Years

Purpose	1977	1976	1975	1972	1967
Highways	\$ 53,407,275	\$ 56,835,453	\$ 42,263,071	\$ 36,200,500	\$ 23,367,333
Airports	12,780,797	3,612,461	8,029,090	1,192,284	146,739
National Guard	26,277,456	21,750,126	20,870,701	13,156,495	12,793,866
Health & Hospitals					
Hospital Construction	-56,438	--	499	1,341,730	985,875
Public Health	11,720,496	15,094,119	11,865,363	3,449,305	1,949,190
Hansen's Disease	1,092,600	1,123,121	1,491,040	1,154,445	1,167,766
Education					
Elem. - Secondary Act	5,880,986	6,134,683	4,414,320	3,122,427	4,025,158
Other Education	63,987,202	62,553,292	53,493,847	52,544,303	27,177,665
School Construction	--	--	--	178,499	1,678,014
Public Welfare					
Dependent Children	38,318,467	33,504,566	31,382,808	21,049,541	4,925,413
Aged & Others	49,264,430	38,766,763	23,091,973	19,655,646	6,585,577
Natural Resources	3,395,034	3,351,353	3,595,327	2,217,574	1,498,807
Employment Security	47,190	8,398,013	6,461,199	4,556,044	2,317,339
Unemp. Comp. Benefits	22,023,000	36,857,030	7,930,057	7,097,441	1,346,948
Emergency Employment	16,049,367	14,073,126	7,276,492	1,065,822	--
East-West Center	--	351	9,171,593	5,688,423	6,309,406
Peace Corps	--	--	--	--	2,597,373
Econ. Opportunity Act	178,738	1,990,704	2,071,881	2,147,385	3,148,535
Revenue Sharing	10,073,735	9,182,824	8,932,978	--	--
Miscellaneous	13,166,305	13,098,808	14,027,717	2,820,870	1,177,201
Total	\$327,606,638	\$326,326,792	\$256,369,957	\$178,638,735	\$103,198,205

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
 Selected Fiscal Years
 (Dollars in Millions)

	1977		1976		1975		1972		1967	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS^a										
Individual Income Taxes	\$156,700	43.9	\$130,800	43.7	\$122,400	43.6	\$ 94,700	45.4	\$ 61,500	41.2
Corporate Income Taxes	54,900	15.4	41,400	13.8	40,600	14.4	32,200	15.4	34,000	22.7
Employ. Taxes & Contributions ^b	108,700	30.5	92,700	31.0	86,400	30.7	53,900	25.8	33,300	22.3
Excise Taxes										
Federal Funds	9,600	2.7	10,600	3.5	9,400	3.3	9,500	4.6	9,300	6.2
Trust Funds	7,900	2.2	6,400	2.1	7,200	2.6	6,000	2.9	4,400	2.9
Estate & Gift Taxes	7,300	2.0	5,200	1.7	4,600	1.6	5,400	2.6	3,000	2.0
Customs Duties	5,200	1.5	4,100	1.4	3,700	1.3	3,300	1.6	1,900	1.3
Miscellaneous Receipts	6,500	1.8	8,000	2.7	6,700	2.4	3,600	1.7	2,100	1.4
TOTAL RECEIPTS	\$356,900	100.0	\$299,200	100.0	\$281,000	100.0	\$208,600	100.0	\$149,500	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 97,500	24.3	\$ 89,400	24.5	\$ 85,600	26.2	\$ 76,600	33.0	\$ 69,100	43.6
Internatl. Affairs & Finance	4,800	1.2	5,600	1.5	6,900	2.1	4,700	2.0	4,700	2.9
Gen. Sci., Space & Technology	4,700	1.2	4,400	1.2	4,000	1.2	4,200	1.8	6,300	4.0
Agr. & Rural Development	5,500	1.4	2,500	0.7	1,700	0.5	5,300	2.3	3,000	1.9
Natural Resources & Energy	14,200	3.5	11,200	3.1	9,500	2.9	5,500	2.4	3,400	2.1
Commerce & Transportation	14,600	3.6	17,200	4.7	16,000	4.9	10,600	4.6	9,200	5.8
Community Dev. & Housing	6,300	1.6	4,700	1.3	3,700	1.1	3,400	1.4	1,700	1.1
Education & Manpower	21,000	5.2	18,700	5.1	15,900	4.9	12,500	5.4	6,000	3.8
Health	38,800	9.7	33,400	9.1	27,600	8.5	17,500	7.5	6,800	4.3
Income Security	137,000	34.1	126,600	34.6	108,600	33.3	63,900	27.5	30,800	19.5
Vet. Benefits & Services	18,000	4.5	18,400	5.0	16,600	5.1	10,700	4.6	6,900	4.4
Law Enforcement & Justice	3,600	0.9	3,300	0.9	2,900	0.9	1,600	0.7	600	0.4
Interest	38,100	9.5	34,600	9.5	31,000	9.5	20,600	8.9	12,500	7.9
General Government	3,400	0.8	2,900	0.8	3,100	1.0	2,500	1.1	1,600	1.0
General Revenue Sharing	9,500	2.3	7,200	2.0	7,200	2.2	700	0.3	300	0.2
Less: Undistributed Intra-governmental Transactions	- 15,100	- 3.8	- 14,700	- 4.0	- 14,100	- 4.3	- 8,100	- 3.5	- 4,600	- 2.9
TOTAL EXPENDITURES	\$401,900	100.0	\$365,600	100.0	\$326,100	100.0	\$232,000	100.0	\$158,300	100.0
Deficit (-) or Surplus (+)	-\$ 45,000	--	-\$ 66,400	--	-\$ 45,100	--	-\$ 23,400	--	-\$ 8,800	--
Gross Federal Debt ^c	709,100	--	631,900	--	544,100	--	437,300	--	341,300	--

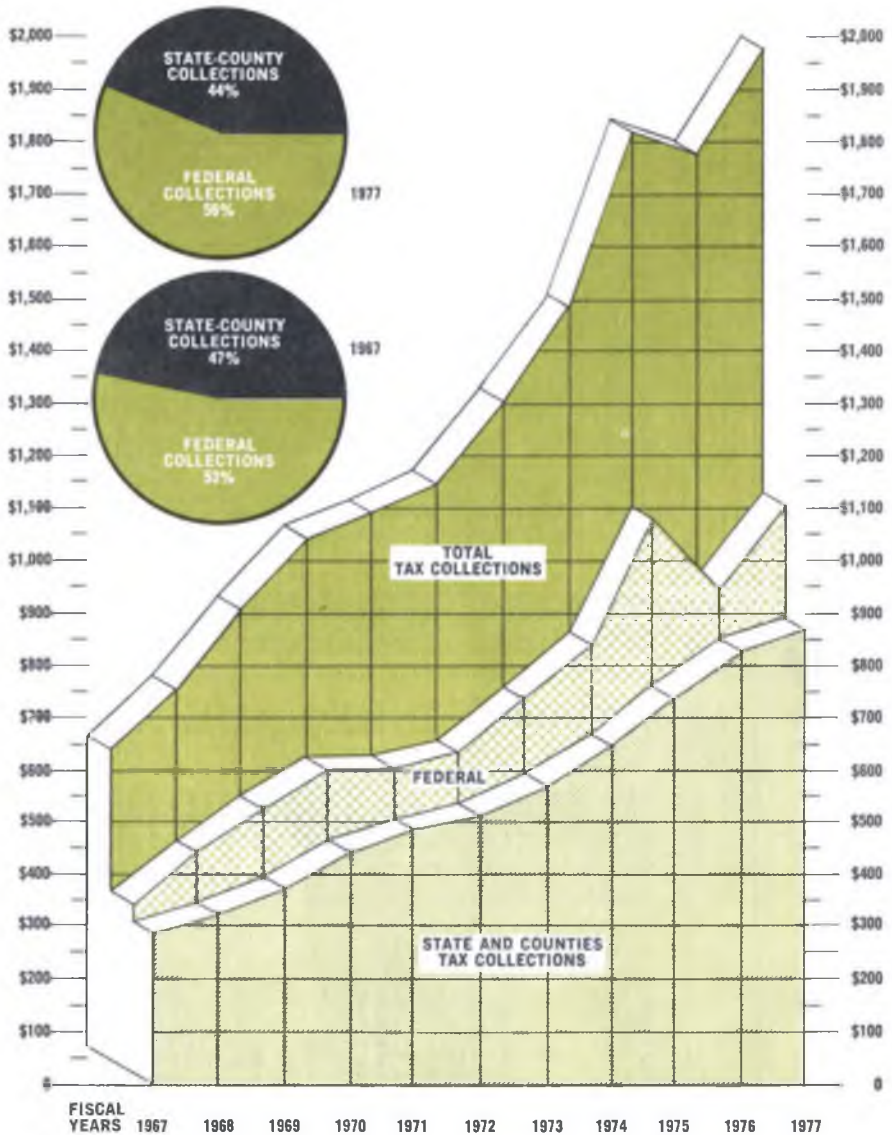
a. Includes both federal and trust funds.

b. Includes Unemployment Insurance and other Insurance and Retirement contributions.

c. At end of fiscal year.

SOURCE: "The U. S. Budget in Brief" for 1979 and 1977, U. S. Office of Management and Budget.

CHART 7
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax. 1967 and 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968. Preliminary 1977 Federal data.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

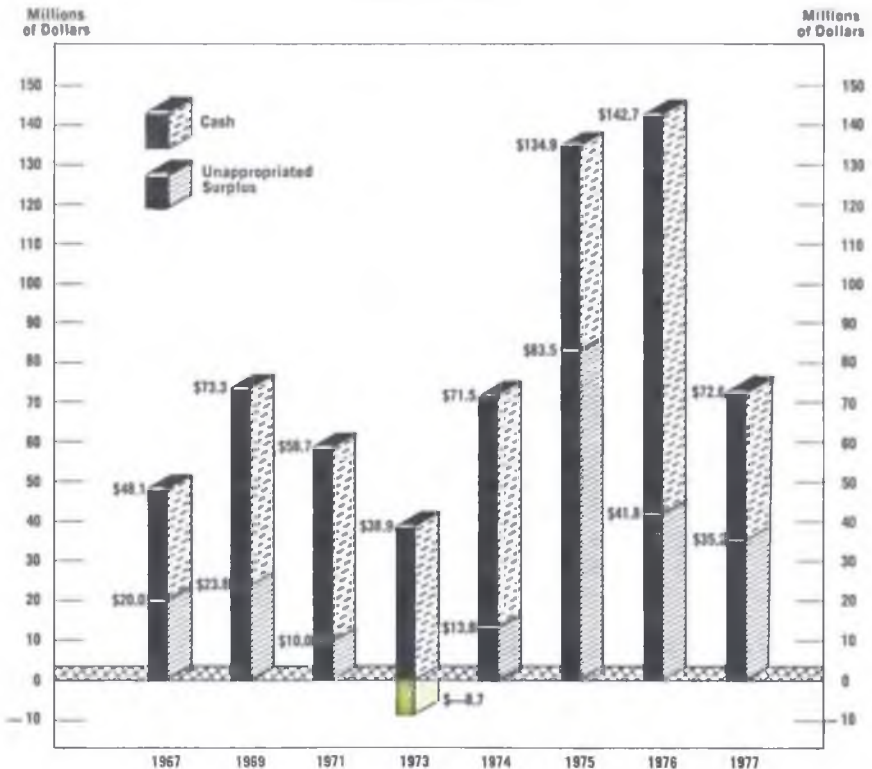
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30
(In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1977	\$737,398	\$785,159	-\$47,761	\$ 72,559	\$ 37,353	\$35,206
1976	908,251	900,385	7,867	142,742	100,933	41,810
1975	823,749	760,326	63,423	134,875	51,409	83,467
1974	708,294	675,748	32,546	71,452	57,634	13,818
1973	608,353	595,114	13,239	30,906	47,645	- 8,739
1972	546,481	579,549	- 33,068	25,668	45,556	- 19,888
1971	511,080	536,637	- 25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429
1967	310,270	297,314	12,956	48,089	28,123	19,966

a. Due to a reclassification of funds, Receipts, Expenditures, Cash Balance, and Unexpended Appropriations reflect a decrease for 1977. Prior to 1977, federal funds earmarked for specific purposes were included.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
State of Hawaii



SOURCE: Table 30.

HOW GOVERNMENT SPENDS ITS MONEY

During 1977, it cost nearly \$1.8 billion to operate state and local governments in Hawaii, a 12.5% increase over the previous year's expenditures. Reflecting the highly centralized form of government in Hawaii, nearly 80% of these expenditures were made by state government. Unlike its mainland counterparts, Hawaii's state government is responsible for education and welfare functions which continue to take the lion's share of state expenditures with \$425 million and \$203 million respectively. Debt service costs to the state grew by more than 17%, rising from \$92 million in 1976 to \$109 million in 1977.

Significant changes in the way the state monies are accounted were undertaken during 1977. These changes primarily reclassified certain federal grants that are earmarked from the general fund to the special fund. As a result, general fund receipts and expenditures as reported reflect a decrease in amount of dollars (see Table 30). As reclassified, the general fund encompasses those funds which are subject to discretionary appropriation by Hawaii's government officials. The special fund generally reflects those functions for which revenues have been earmarked such as federal grants and special earmarked taxes such as fuel taxes for transportation activities.

On the local government level, the cost of running the county governments reached \$367 million or a 12% increase over 1976. Of that total, 75% was spent by the City and County of Honolulu. While expenditures for police and fire protection continue to dominate for Honolulu (19%), Hawaii (24%), and Kauai (22%); Maui spent 32% of its operating expenditures on cash capital improvements.

During 1976, per capita state and local government expenditures in Hawaii totaled \$1,767, placing the 50th State 3rd highest in the nation after Alaska and the District of Columbia. Except for public education, Hawaii ranked in the top nine states in every other category of per capita governmental spending.

Viewed in another manner, state and local governmental spending rose by more than 262% during the 10-year period between 1967 and 1977. During the same period, population grew by only 24% and total personal income climbed 172%. Spending continues to be Hawaii's key governmental problem which will demand future attention.

TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government — Fiscal 1976^a

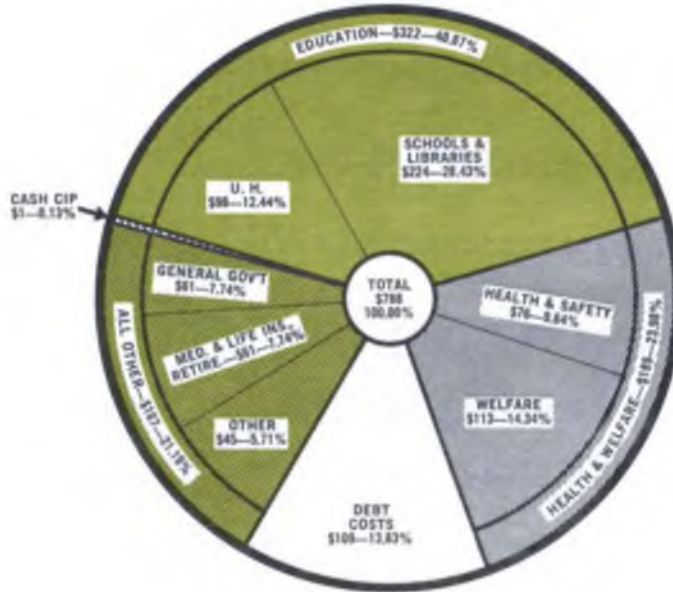
State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare ^b	Police Fire	Con- trol ^c	Int. on Debt	All Other ^d
HAWAII	3	\$1,767	\$297	\$185	\$173	\$362	\$ 77	\$ 70	\$ 78	\$525
U.S. Av.	--	1,191	340	113	111	281	63	45	48	190
Ala.	47	928	247	123	113	228	38	25	33	121
Alaska	1	3,079	745	228	498	322	105	214	174	791
Ariz.	23	1,150	363	161	118	162	76	58	26	186
Ark.	51	862	250	94	128	188	31	29	22	120
Calif.	6	1,428	378	154	78	357	89	65	30	277
Colo.	13	1,264	380	172	128	246	64	59	26	189
Conn.	31	1,092	337	63	84	237	65	40	73	192
Del.	8	1,375	390	177	140	253	51	64	76	225
Fla.	39	1,006	288	87	89	225	67	47	32	170
Ga.	40	971	269	86	100	277	46	37	31	126
Idaho	30	1,099	299	113	178	200	41	50	13	205
Ill.	22	1,176	351	114	127	275	71	42	38	157
Ind.	49	906	296	118	104	195	41	30	23	100
Iowa	24	1,148	347	130	194	246	40	43	19	130
Kans.	32	1,089	301	131	156	238	39	44	29	151
Ky.	45	937	254	116	134	204	40	23	43	123
La.	28	1,113	290	95	167	232	53	41	45	190
Me.	38	1,012	296	82	130	229	44	38	39	153
Md.	11	1,346	392	124	123	281	73	54	58	241
Mass.	15	1,258	372	62	84	332	89	46	63	212
Mich.	12	1,308	394	132	100	356	67	50	46	163
Minn.	9	1,362	398	151	154	325	47	47	49	191
Miss.	42	962	254	109	163	210	36	28	30	132
Mo.	50	905	279	89	112	200	49	30	25	121
Mont.	14	1,260	420	121	204	182	40	64	24	205
Neb.	33	1,058	318	117	162	198	41	44	25	151
Nev.	7	1,423	340	120	164	255	123	84	44	293
N. H.	35	1,041	282	108	162	223	49	34	37	146
N. J.	20	1,200	371	70	85	256	76	49	60	232
N. M.	27	1,116	353	143	146	197	53	57	24	144
N. Y.	4	1,735	420	96	84	522	94	55	142	322
N. C.	48	926	280	131	104	189	41	33	18	130
N. D.	21	1,179	309	166	217	143	32	37	23	252
Ohio	36	1,032	321	95	93	236	62	37	35	155
Okla.	44	951	257	125	107	229	40	29	35	130
Ore.	10	1,355	390	159	134	247	67	70	59	228
Pa.	29	1,113	348	59	114	271	49	42	62	168
R. I.	19	1,201	325	109	64	340	68	47	49	198
S. C.	41	966	299	100	75	221	34	29	29	179
S. D.	25	1,134	318	134	211	168	33	52	13	205
Tenn.	46	935	262	90	128	226	45	30	35	118
Texas	43	960	305	122	95	201	47	32	36	122
Utah	26	1,118	380	190	127	169	40	40	17	155
Vt.	16	1,249	341	157	168	256	38	48	65	176
Va.	37	1,023	314	104	128	213	52	39	32	141
Wash.	18	1,212	350	166	117	216	61	50	44	208
W. Va.	34	1,044	308	69	218	177	28	33	41	169
Wisc.	17	1,236	359	166	136	302	58	42	33	139
Wyo.	5	1,621	444	180	400	213	51	56	50	226
D. C.	2	2,083	393	77	104	701	188	92	118	409

- a. Includes capital outlay. Detail may not add to total due to rounding.
- b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage, and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.

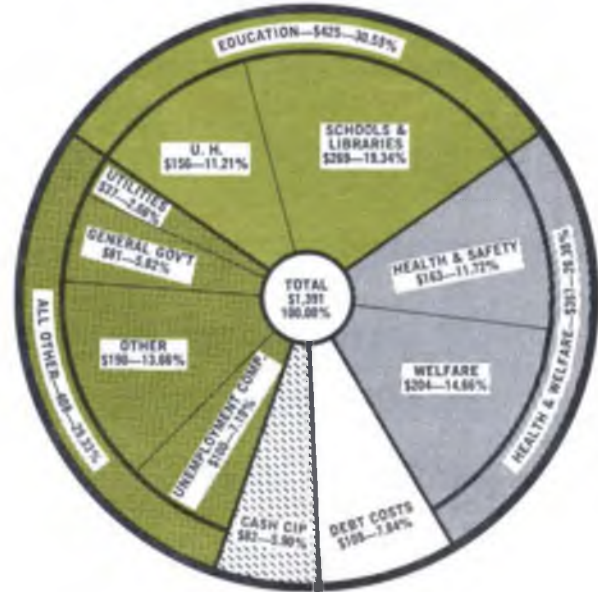
SOURCE: "Governmental Finances In 1975-76," Series GF76, No. 5, U. S. Department of Commerce, Washington, D. C., September 1977.

CHART 9
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures—By Functions
 State of Hawaii—Fiscal 1977
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1977 Annual Report of the Comptroller, State of Hawaii.

TABLE 32
STATE OPERATING EXPENDITURES
 State of Hawaii — Selected Fiscal Years^a

Functions	1977	1976	1975	1972	1967
General Government - Control	\$ 22,408,326	\$ 19,050,010	\$ 15,382,993	\$ 12,413,862	\$ 6,437,910
- Staff	58,446,477	58,545,396	37,774,335	24,980,369	11,997,686
Public Safety - Police & Fire	2,455,254	183,765	246,503	242,036	77,566
- Other Protection	62,799,909	46,736,509	41,283,214	26,050,015	19,953,801
Highways	28,260,545	25,908,477	19,279,200	9,839,615	41,580,058
Natural Resources	15,309,648	15,409,085	13,867,109	15,343,967	13,740,015
Health & Sanitation	24,794,360	19,701,632	19,798,253	12,464,070	6,255,830
Hospitals & Institutions	73,321,532	57,706,959	48,937,503	40,348,075	17,894,703
Public Welfare	203,519,892	167,997,510	133,529,085	91,343,082	24,179,724
Education - Higher	155,757,847	147,612,617	126,528,456	107,177,918	52,615,933
- Public Schools	256,113,526	218,376,150	198,978,085	165,072,452	107,854,818
- Libraries & Other	13,347,864	11,475,308	8,621,480	7,442,432	3,411,648
Recreation	12,105,516	7,986,583	4,294,353	1,581,049	772,616
Utilities & Other Enterprises	37,692,624	51,604,506	45,379,442	24,580,040	9,738,280
Debt Service ^b	108,698,214	92,485,894	72,259,645	42,540,857	18,571,645
Retirement & Pension	49,613,578	47,898,191	43,760,705	34,427,727	13,352,148
Employees' Health & Hosp. Ins.	11,494,659	7,672,018	7,609,228	7,609,659	2,461,389
Salary Adjustments ^c	--	--	--	5,304	--
Unemployment Compensation	99,729,473	109,080,263	55,610,802	48,969,620	14,770,172
Grants-In-Aid to Counties	21,560,456	18,247,545	19,447,551	19,447,551	10,507,252
Urban Redevelopment & Housing	38,111,491	55,068,945	74,182,915	5,186,724	3,370,127
Miscellaneous	13,955,026	15,061,930	13,204,735	6,998,073	3,402,289
Cash Capital Improvements ^d	81,660,461	89,661,308	70,229,743	58,348,206	--
Total	\$1,391,156,678	\$1,283,470,602	\$1,071,523,335	\$762,412,705	\$382,945,610

NOTE: Due to reclassification of funds, 1977 not exactly comparable to prior years.

a. Includes general and special fund expenditures; Unemployment Trust fund treated as special fund. Interfund transfers eliminated to avoid duplication. Prior to 1970, cash capital improvements allocated by function.

b. Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving, and Veteran's Home Loan funds under Miscellaneous.

c. Amounts not allocated by function.

d. Special funds account for \$51,799,949 of the 1972 total, \$58,899,783 in 1975, \$76,991,321 in 1976, and \$81,501,103 in 1977.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a—CITY AND COUNTY OF HONOLULU
Selected Fiscal Years

Object of Expenditure	1977	1976	1975	1972	1967
General Government					
Control	\$ 3,591,542	\$ 3,021,385	\$ 2,493,502	\$ 1,242,992	\$ 897,065
Staff	17,552,414	18,066,507	13,653,055	13,075,650	5,814,203
Public Safety					
Police & Fire	51,859,172	45,227,964	40,985,515	31,256,304	15,855,004
Other Protection	7,716,759	7,987,772	7,374,791	6,378,366	3,664,951
Highways	12,890,120	11,085,633	10,045,823	8,862,419	6,242,906
Health & Sanitation	19,317,670	17,984,775	14,715,257	12,285,218	6,911,081
Public Schools	--	--	--	--	1,493,863
Recreation	16,951,413	15,608,418	14,988,456	10,256,811	5,341,163
Interest	9,435,279	7,549,585	7,988,806	8,053,055	5,082,656
Bond Redemption	13,843,197	14,199,091	14,356,903	10,986,487	8,774,209
Pension & Retirement	13,270,988	11,110,282	10,597,560	7,242,870	3,913,777
Econ. & Urban Dev. ^b	31,275,234	31,542,447	19,450,835	10,065,615	2,337,562
Mass Transit	18,982,551	18,114,926	7,569,490	--	--
Miscellaneous	11,460,246	9,786,605	7,813,499	4,876,328	1,374,945
Cash Capital Improve.	48,614,743	39,363,032	23,784,685	7,879,252	9,933,583
Total	\$276,761,327	\$250,648,422	\$195,818,178	\$132,461,366	\$77,636,968

a. All funds expended by the county with the exception of certain bond, revolving and loan funds; Water Supply, and Act 97, SLH 1965 expenditures. Urban redevelopment real estate purchases also excluded.

b. Includes expenditures from federal employment (CETA) and redevelopment grants.

SOURCE: Finance Director's Annual Reports, City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a—COUNTY OF MAUI
Selected Fiscal Years

Object of Expenditure	1977	1976	1975	1972	1967
General Government					
Control	\$ 585,728	\$ 412,967	\$ 367,447	\$ 321,562	\$ 193,716
Staff	4,686,642	3,627,928	2,519,519	1,444,055	932,389
Public Safety					
Police & Fire	5,686,449	5,094,599	4,610,541	3,418,766	1,810,581
Other Protection	669,379	727,083	582,417	286,948	188,088
Highways	2,558,846	2,170,165	1,956,609	1,519,453	1,356,976
Health & Sanitation	754,841	636,880	494,531	346,628	341,875
Hospitals & Institutions	816	3,946	778	9,351	200,306
Public Welfare	1,043,307	355,231	210,242	42,780	25,238
Public Schools	151,685	152,802	99,904	98,374	--
Recreation	1,765,174	1,601,273	1,300,426	955,503	663,322
Interest	955,089	1,021,985	1,046,640	1,126,699	240,110
Bond Redemption	1,330,926	1,398,789	628,941	746,600	505,404
Pension & Retirement	2,137,110	1,837,898	1,667,893	1,242,472	863,174
Salary Adjustment	--	--	2,387	--	--
Miscellaneous	1,539,879	1,939,017	984,967	1,277,463	358,401
Cash Capital Improvements ^b	11,338,667	4,639,293	5,535,345	3,182,438	--
Total	\$35,204,537	\$25,619,857	\$22,008,588	\$16,019,093	\$7,679,580

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968 and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a — COUNTY OF HAWAII
Selected Fiscal Years

Object of Expenditure	1977	1976	1975	1972	1967
General Government					
Control	\$ 1,717,188	\$ 1,538,930	\$ 900,601	\$ 579,687	\$ 141,279
Staff	3,887,608	4,113,173	3,148,760	2,227,978	3,321,082
Public Safety					
Police & Fire	9,248,507	8,068,999	7,185,638	5,100,778	2,519,531
Other Protection	1,841,255	1,781,465	1,624,135	785,751	210,577
Highways	3,203,108	2,992,673	2,704,224	2,179,386	2,267,298
Health & Sanitation	1,204,583	1,031,937	788,181	536,670	239,481
Hospit. & Institutions	--	--	--	--	19,656
Public Welfare	506,204	355,770	303,000	57,426	20,920
Public Schools	226,017	222,033	233,652	250,458	13,871
Recreation	3,128,034	2,610,026	2,373,459	1,619,502	938,785
Interest	2,121,614	1,728,910	1,600,638	806,078	550,478
Bond Redemption	2,247,270	2,027,632	1,795,809	721,915	1,180,510
Pension & Retirement	3,330,425	2,764,414	2,556,684	1,440,524	1,178,101
Mass Transit	557,708	1,223,202	239,678	--	--
Miscellaneous	1,026,968	836,159	487,514	438,985	401,280
Cash Cap. Improve. ^b	5,048,886	5,192,500	3,581,085	545,109	--
Total	\$39,295,377	\$36,487,821	\$29,523,057	\$17,290,246	\$13,002,850

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 fund, and from 1967, Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.
- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

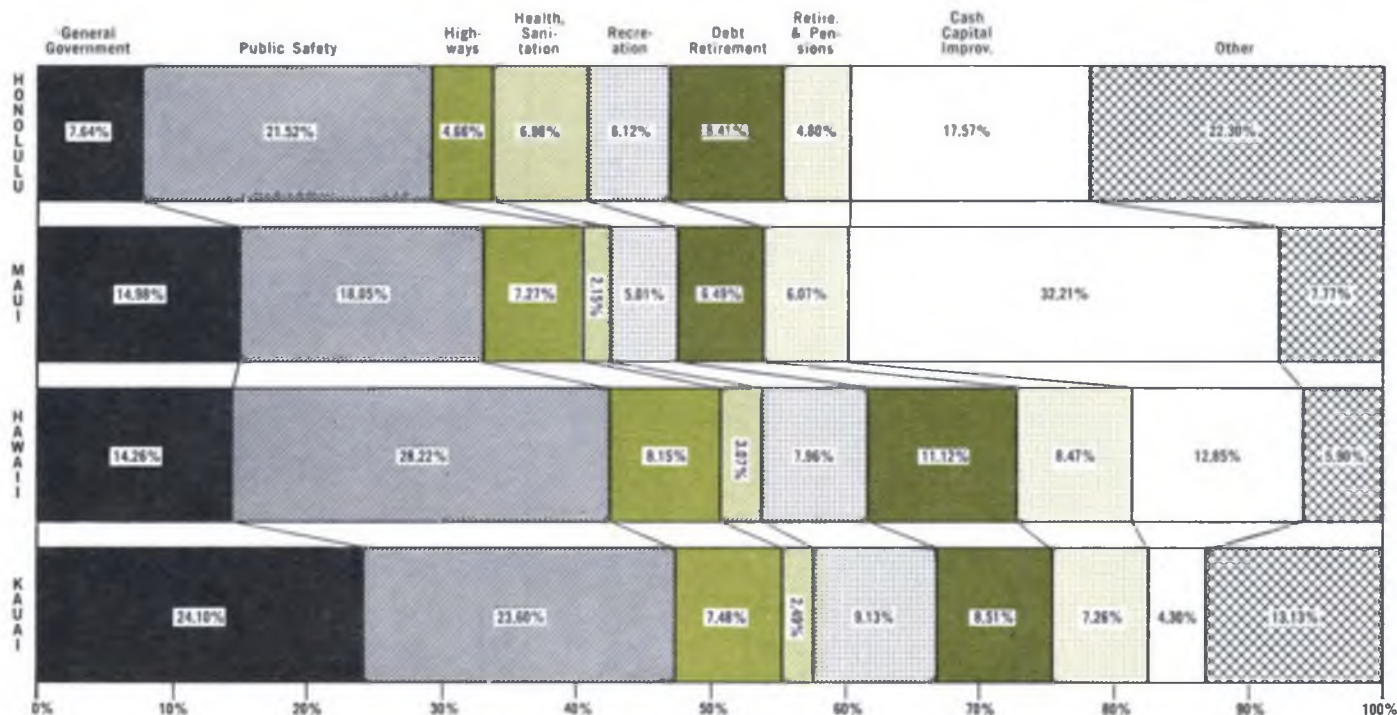
TABLE 36
OPERATING EXPENDITURES^a — COUNTY OF KAUAI
Selected Fiscal Years

Object of Expenditure	1977	1976	1975	1972	1967
General Government					
Control	\$ 477,062	\$ 520,100	\$ 482,003	\$ 224,066	\$ 169,561
Staff	3,434,106	3,007,300	2,091,801	1,093,112	559,689
Public Safety					
Police & Fire	3,498,302	3,451,062	3,044,834	2,342,716	1,429,181
Other Protection	333,380	343,478	294,610	229,796	149,666
Highways	1,214,768	1,060,379	950,074	1,444,419	1,242,978
Health & Sanitation	405,137	320,961	282,156	236,885	132,734
Public Welfare	192,061	115,591	88,167	1,390	404
Public Schools	136,526	107,909	112,024	70,840	215
Recreation	1,481,382	1,107,142	831,581	553,481	346,485
Interest	544,030	710,404	721,794	241,356	119,293
Bond Redemption	837,150	638,592	639,082	220,399	209,373
Pension & Retirement	1,178,365	864,173	817,562	584,652	518,303
Salary Adjustment ^b	6,961	6,740	40,476	--	--
Cash Capital Improvement ^c	697,931	1,042,526	593,024	403,778	--
Miscellaneous	1,795,046	1,697,673	1,335,005	625,450	207,422
Total	\$16,232,207	\$14,994,029	\$12,324,193	\$8,272,341	\$5,085,304

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 965 expenditures. Interfund transfers eliminated to avoid duplication.
- b. Amount not allocated by function.
- c. Cash capital improvements allocated to appropriate function prior to 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports after 1968, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution—By Counties
 For Fiscal Year 1977



SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
 State and Local Government Full-Time Equivalent Employees
 Per 10,000 Population, by Function: October 1976

State	Rank	Total	Public Educ. ^a	Higher Educ. ^a	Hwys.	Hith. Hosp.	Police Fire	Parks Rec. ^b	Water	Con-trol ^c	All Other ^d
HAWAII	18	508	152	62	24	51	42	41	10	39	86
U.S. Av.	--	476	183	49	26	54	35	15	6	28	80
Ala.	41	455	155	52	38	73	29	13	6	18	71
Alaska	2	685	219	62	51	28	33	41	10	64	177
Ariz.	8	533	205	78	26	40	39	20	6	31	87
Ark.	47	433	169	51	34	54	24	15	6	22	58
Calif.	23	493	172	56	16	50	41	21	7	34	97
Colo.	7	537	209	83	30	47	36	19	8	32	72
Conn.	48	413	185	30	25	38	38	9	3	23	61
Del.	13	517	204	66	28	44	30	18	3	38	87
Fla.	26	487	173	44	22	64	39	21	6	29	89
Ga.	11	530	189	48	29	110	34	15	8	24	74
Idaho	15	514	193	62	37	54	32	33	3	35	65
Ill.	46	436	174	44	18	40	38	14	5	27	76
Ind.	44	441	184	57	23	52	29	11	3	24	59
Iowa	22	495	216	65	34	53	24	14	4	26	58
Kans.	14	517	201	69	42	55	31	16	8	32	64
Ky.	50	409	154	46	30	38	26	17	5	22	70
La.	12	521	205	46	33	72	36	22	7	25	75
Me.	45	439	193	35	46	26	31	18	3	28	59
Md.	17	509	195	62	23	55	41	17	4	29	83
Mass.	33	473	198	25	23	54	51	10	6	30	78
Mich.	40	461	202	57	19	48	32	11	5	27	62
Minn.	24	490	210	55	32	51	25	16	4	29	68
Miss.	36	466	175	55	37	73	27	19	6	20	54
Mo.	42	445	179	46	25	60	35	14	5	24	57
Mont.	6	553	218	64	49	41	32	24	4	44	77
Neb.	5	554	200	67	36	60	28	22	6	33	102
Nev.	9	532	172	39	34	60	58	26	5	51	88
N. H.	43	442	166	49	39	35	36	13	5	22	79
N. J.	39	462	195	29	26	39	46	10	4	30	83
N. M.	4	567	218	88	35	50	35	22	5	38	75
N. Y.	19	508	165	31	25	79	43	12	4	32	118
N. C.	37	466	178	63	28	52	29	15	5	21	76
N. D.	34	470	183	71	44	30	22	22	4	36	60
Ohio	49	411	168	39	21	41	30	11	7	26	69
Okla.	28	484	177	67	33	50	32	14	7	26	77
Ore.	10	532	199	76	31	40	34	22	7	33	92
Pa.	51	395	162	22	25	35	31	10	3	28	79
R. I.	35	469	165	52	23	49	47	10	5	30	88
S. C.	29	482	190	46	24	72	28	12	5	22	83
S. D.	32	476	191	53	43	36	25	22	4	40	62
Tenn.	30	479	171	44	31	68	34	16	8	20	86
Texas	27	485	207	60	23	54	32	14	9	23	64
Utah	16	512	186	122	29	36	30	15	6	28	61
Vt.	25	490	197	70	46	31	26	26	3	25	66
Va.	21	498	211	52	31	52	31	16	5	25	76
Wash.	20	502	181	68	30	38	33	23	5	30	94
W. Va.	31	478	204	47	46	48	21	18	4	25	67
Wisc.	38	466	180	70	29	47	33	14	4	28	62
Wyo.	3	620	239	77	50	81	34	24	6	47	62
D. C.	1	733	183	28	16	88	94	17	8	39	260

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration and general control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, employment security administration, state liquor stores, public service enterprises other than water, and all other general government functions.

SOURCE: "Public Employment in 1976," U. S. Department of Commerce, Bureau of the Census, Series GE 76, No. 1, June 1977.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
 State and Local Government Full-Time Equivalent Employees^a
 October 1976: By Function

State	Rank	State Av.	Public Educ. ^b	Higher Educ. ^c	Hwys.	Hith. Hosp.	Police Fire	Parks Rec. ^d	Water	Con- trol ^e	All Other ^f
HAWAII	6	\$1,173	\$1,272	\$1,435	\$1,013	\$ 991	\$1,299	\$ 893	\$1,124	\$1,220	\$1,019
U.S. Av.	--	1,016	1,030	1,173	916	854	1,173	936	962	982	988
Ala.	44	802	776	1,034	637	769	895	824	673	828	776
Alaska	1	1,641	1,651	2,032	1,603	1,302	1,956	1,496	1,441	1,609	1,554
Ariz.	14	1,053	1,030	1,198	1,025	852	1,215	971	1,032	962	1,057
Ark.	50	729	733	937	673	607	735	716	655	673	710
Calif.	3	1,288	1,273	1,494	1,299	1,094	1,503	1,189	1,257	1,246	1,245
Colo.	18	1,021	975	1,149	972	942	1,129	1,049	1,102	987	1,021
Conn.	16	1,037	1,096	1,113	922	898	1,150	911	1,096	954	933
Del.	22	963	981	1,057	952	782	1,138	849	929	973	907
Fla.	26	929	919	1,159	781	814	1,112	824	896	983	884
Ga.	46	787	774	926	738	703	881	807	720	865	813
Idaho	40	842	840	955	937	740	849	824	802	782	815
Ill.	8	1,113	1,192	1,222	1,083	915	1,263	942	1,164	921	1,000
Ind.	32	879	959	986	737	706	943	776	782	691	805
Iowa	23	956	949	1,211	863	785	1,015	912	1,015	915	911
Kans.	34	867	847	1,122	775	709	907	893	884	742	881
Ky.	43	816	809	1,008	715	672	872	690	780	817	841
La.	49	780	801	962	727	695	826	692	606	771	740
Me.	42	824	835	990	754	737	860	826	972	752	784
Md.	11	1,068	1,160	1,065	946	899	1,159	1,002	1,100	1,108	957
Mass.	15	1,051	1,117	1,182	952	814	1,180	869	896	964	1,017
Mich.	5	1,177	1,176	1,269	1,125	1,020	1,426	1,076	1,228	1,152	1,127
Minn.	12	1,060	1,024	1,320	1,109	895	1,238	1,107	1,163	1,036	996
Miss.	51	722	725	1,004	602	595	754	699	615	723	687
Mo.	29	886	886	1,087	813	770	1,016	903	812	801	835
Mont.	24	942	947	1,051	990	823	938	1,055	950	835	900
Neb.	38	856	839	893	801	707	963	860	947	800	958
Nev.	10	1,074	973	1,208	1,194	962	1,266	1,028	1,135	1,111	1,102
N. H.	35	866	865	936	985	743	987	910	830	874	760
N. J.	9	1,087	1,201	1,320	1,004	884	1,165	871	907	963	895
N. M.	33	877	860	992	811	758	921	908	719	899	871
N. Y.	4	1,192	1,312	1,309	992	977	1,441	1,007	1,062	1,102	1,134
N. C.	37	860	903	949	816	745	897	795	731	889	779
N. D.	27	926	925	1,160	837	757	957	980	895	753	876
Ohio	21	1,000	997	1,299	951	832	1,151	924	1,000	911	934
Okla.	45	796	801	992	662	624	848	734	755	810	769
Ore.	13	1,057	990	1,220	1,087	929	1,157	1,082	1,033	1,057	1,074
Pa.	20	1,014	1,014	1,254	932	960	1,146	970	957	944	978
R. I.	19	1,021	1,157	1,165	804	753	1,031	806	769	882	965
S. C.	47	783	764	1,005	682	721	793	759	746	770	791
S. D.	41	842	815	1,089	839	676	853	918	844	743	846
Tenn.	48	783	815	883	648	652	883	724	778	845	777
Texas	30	882	864	1,042	867	757	1,001	792	803	881	872
Utah	28	888	925	738	990	798	985	928	917	953	983
Vt.	36	865	841	984	791	784	915	837	810	972	854
Va.	31	880	869	1,136	773	784	1,004	805	813	884	807
Wash.	7	1,171	1,237	1,281	1,170	890	1,254	1,062	1,204	1,066	1,106
W. Va.	39	847	882	1,137	792	637	877	839	762	704	774
Wisc.	17	1,026	988	1,222	971	919	1,154	957	1,043	990	987
Wyo.	25	932	937	1,207	991	713	903	987	904	858	868
D. C.	2	1,393	1,359	1,413	1,384	1,295	1,522	1,092	1,250	1,450	1,416

a. Computed by the Tax Foundation of Hawaii from October 1976 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial administration and other general control.

f. Includes special schools, welfare, sewerage and other sanitation, correction, employment security administration, other general government functions and public service enterprises other than water.

SOURCE: "Public Employment in 1976," U. S. Department of Commerce, Bureau of the Census, Series GE 76, No. 1, June 1977.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii — Selected Fiscal Years
 (In Thousands)

	1977	1976	1975	1972	1967
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 41,519	\$ 39,498	\$ 33,452	\$ 22,527	\$ 8,147
Counties	15,413	12,716	10,380	9,057	4,526
Employees	51,284	45,868	40,172	32,301	14,799
Social Security Contributions ^a					
State and Counties	27,202	24,464	21,518	12,903	7,273
Employees	27,202	24,464	21,517	12,903	7,273
Administration	736	632	564	479	245
Earnings from Investments	66,271	59,514	50,132	26,543	11,491
TOTAL	\$229,627	\$207,156	\$177,735	\$116,713	\$ 53,754
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 736	\$ 632	\$ 564	\$ 479	\$ 245
Benefits	51,965	45,008	37,288	23,821	9,389
Refunds and Withdrawals	11,714	12,493	9,367	7,432	1,523
Social Security	54,404	48,928	43,035	25,806	14,545
TOTAL	\$118,819	\$107,061	\$ 90,254	\$ 57,538	\$ 25,702
<u>CASH AND INVESTMENTS AS OF JUNE 30</u>					
Cash	\$ 24,308	\$ 2,377	\$ 3,603	\$ 11,333	\$ 5,399
Certificates of Deposit	45,485	78,575	77,125	44,309	10,763
Investments					
Bonds	231,255	183,466	180,840	120,665	131,533
Stocks	269,478	224,403	187,164	172,180	62,520
Mortgages	289,577	261,263	215,465	121,110	67,877
TOTAL	\$860,103	\$750,084	\$664,197	\$469,597	\$278,092
MEMBERS IN SYSTEM	50.4	45.3	44.4	43.7	33.8
Earnings as % of Investments ^b	8.4	8.9	8.6	6.5	4.4

NOTE: 1977 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "State Government Finances," 1972, 1975, and 1976 editions. "Census of Governments 1967," U. S. Department of Commerce, Bureau of the Census; and Annual Reports of the Employees' Retirement System, State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk (Sr.)	\$ 699	\$ 991	\$ 690	\$1,032	\$ 822	\$ 862	\$ 874	\$ 886
Bkbp. Mach. Oper.	579	846	632	943	635	673	682	685
Cashier	554	743	690	1,032	700	640	912	919
Chemist	1,153	1,670	1,131	1,715	1,189	1,310	1,491	1,440
Civil Engr. (Lic.)	1,375	2,095	1,297	1,975	1,773	1,784	1,715	1,647
Clerk	567	809	581	943	660	692	740	757
Clerk (Jr.)	520	710	533	788	570	626	583	588
Clerk (Personnel)	704	948	722	1,183	808	823	1,037	1,030
Clerk (Sr.)	681	987	690	1,131	810	857	912	900
Clerk (Steno.)	601	847	661	987	700	755	804	817
Cust. Serv. Clerk	617	908	690	1,032	830	955	951	890
Data Entry Oper.	587	813	632	943	680	732	772	776
Dietician	1,006	1,235	987	1,491	1,150	1,188	1,359	1,307
Engineering Aid	630	893	722	1,080	833	885	838	871
Engr. Draft. Tech.	872	1,241	943	1,424	1,036	1,061	1,297	1,272
Hosp. Attendant	630	715	587	873	643	632	663	694
Land Surveyor	969	1,381	943	1,424	1,138	1,154	1,297	1,281
Med. Lab. Tech.	958	1,209	987	1,491	1,135	1,119	1,131	1,179
Nurse (Practical)	687	837	764	1,146	791	797	1,005	970
Nurse (Staff)	883	1,089	997	1,494	1,109	1,074	1,139	1,184
Occup. Therapist	1,075	1,175	987	1,491	1,120	1,088	1,131	1,175
Physical Therapist	1,023	1,209	987	1,491	1,110	1,111	1,037	1,160
Secretary	699	1,004	754	1,238	800	832	1,037	1,027
Secretary (Private)	806	1,139	824	1,636	955	985	1,183	1,205
Switchboard Oper.	561	757	556	901	712	733	682	742
Typist (Sr.)	556	811	632	788	686	693	661	665
Hourly Wage Rates								
Auto Mechanic	\$4.28	\$6.65	\$5.19	\$6.31	\$6.21	\$6.60	\$5.89	\$5.97
Auto Mech. Helper	3.60	4.71	4.10	4.75	5.01	5.14	4.39	4.52
Bldg. Maint. Repairer	3.65	5.74	5.01	5.86	6.22	5.75	5.50	5.67
Carpenter (Maint.)	4.82	6.50	5.00	5.86	5.91	6.16	5.70	5.68
Cook (Asst.)	3.13	4.21	4.10	4.75	4.20	4.22	4.69	4.74
Cook (Gen.)	3.70	4.96	4.69	5.48	5.75	5.41	5.26	5.31
Elec. (Maint.)	4.00	7.50	5.19	6.06	6.48	7.26	5.68	5.79
Greenskeeper	3.00	4.15	3.69	4.27	4.15	4.21	4.12	4.17
Groundskeeper	2.88	3.81	3.65	4.21	3.88	3.84	4.06	4.14
Janitor (Heavy)	3.11	4.15	3.65	4.21	3.65	3.71	4.06	4.11
Janitor (Light)	2.82	3.97	3.47	4.00	3.55	3.51	3.94	3.96
Kitchen Helper	2.82	3.83	3.65	4.21	3.59	3.72	4.06	4.12
Laborer (Heavy)	3.44	4.28	3.69	4.27	4.38	4.48	4.25	4.22
Laborer (Light)	3.00	3.81	3.65	4.21	4.18	4.33	3.94	4.03
Painter (Maint.)	4.61	6.64	5.00	5.86	5.96	6.10	5.50	5.69
Plumber (Maint.)	4.98	7.05	5.19	6.06	5.94	6.11	5.79	5.89
Security Attendant	3.25	3.99	3.21	4.75	4.07	3.85	4.27	4.13
Stock Sel. Clerk	3.36	4.61	3.50	5.20	4.40	4.53	4.64	4.50
Trades Helper	3.56	5.33	4.10	4.75	4.81	4.85	4.53	4.59
Truck Driver A ^b	3.00	4.06	3.89	4.49	3.74	4.44	4.55	4.55
Truck Driver B ^b	4.56	6.04	4.29	4.99	5.20	5.30	4.90	4.96
Truck Driver C ^b	3.33	5.28	4.49	5.24	5.51	6.05	5.05	5.13
Truck Driver D ^b	4.00	5.11	4.69	5.48	5.00	5.56	5.55	5.45
Warehouseman/Woman	3.98	5.48	4.17	4.85	5.60	5.56	4.32	4.41
Washer (Mach.)	3.48	4.18	3.69	4.27	3.78	3.51	4.56	4.37

NOTE: Results of sampling 625 private establishments and 16 government agencies employing 170,327 persons (49.6% of estimated civilian employee population) during June-August 1977. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over; D = truck trailer.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 134, October, 1977. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1976-1977
 Estimated Average Annual Salaries^a

State	Elementary	Secondary	All Teachers		
			Amount	Rank	% Increase over 1975-1976
HAWAII ^b	\$15,969	\$15,969	\$15,969	5	5.00
U. S. Average ^c	12,993	13,662	13,297	--	5.53
Alabama	10,495	10,704	10,600	43	0.96
Alaska	20,985	21,123	21,050	1	9.00
Arizona	12,540	13,970	13,743	10	10.00
Arkansas	9,528	9,923	9,733	49	1.52
California	16,000	17,400	16,500	4	5.88
Colorado	12,625	13,100	12,750	20	6.90
Connecticut	13,465	13,827	13,651	11	6.50
Delaware	12,949	13,290	13,151	17	4.88
Florida	10,638	10,990	10,811	39	3.00
Georgia ^b	11,215	11,646	11,387	34	4.99
Idaho	10,778	11,179	10,987	37	7.59
Illinois	14,199	15,551	14,656	8	5.35
Indiana	12,231	12,881	12,565	21	5.00
Iowa	11,226	12,715	12,533	22	8.32
Kansas	11,081	12,716	11,769	30	11.22
Kentucky	10,700	11,450	10,950	38	12.38
Louisiana ^b	10,083	10,663	10,337	46	2.43
Maine	10,340	11,270	10,724	41	0.98
Maryland	14,448	14,932	14,699	7	7.25
Massachusetts	12,150	12,360	12,260	24	3.03
Michigan	17,374	15,905	16,640	3	6.00
Minnesota	12,830	14,045	13,455	15	5.97
Mississippi	9,205	9,641	9,397	50	1.29
Missouri	11,352	11,817	11,592	31	7.20
Montana	11,240	11,984	12,053	26	8.10
Nebraska	10,641	11,690	11,172	35	6.99
Nevada	13,394	13,555	13,415	16	5.50
New Hampshire	10,105	10,800	10,250	47	2.38
New Jersey	14,286	14,813	14,500	9	6.71
New Mexico	12,000	12,064	12,032	28	9.33
New York	16,800	17,400	17,100	2	4.91
North Carolina	11,688	12,713	12,034	27	6.79
North Dakota	9,695	12,077	10,732	40	6.65
Ohio	12,190	12,800	12,500	23	8.15
Oklahoma	10,240	10,720	10,480	44	8.04
Oregon	13,250	13,840	13,500	14	9.93
Pennsylvania	13,450	13,750	13,600	12	7.81
Rhode Island ^b	13,080	14,182	13,574	13	1.44
South Carolina	10,122	10,801	10,391	45	4.80
South Dakota	10,040	10,270	10,250	48	6.86
Tennessee	10,883	11,487	11,120	36	7.68
Texas	11,364	11,744	11,542	32	1.76
Utah	11,991	12,418	12,170	25	8.79
Vermont	10,324	11,006	10,676	42	6.46
Virginia	11,450	12,586	11,970	29	5.91
Washington	14,521	15,334	14,919	6	9.17
West Virginia	11,149	11,781	11,436	33	9.58
Wisconsin	12,605	13,373	12,972	18	5.07
Wyoming	12,457	13,082	12,778	19	5.99

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

b. Salaries estimated by NEA.

c. Includes District of Columbia

SOURCE: "Estimates of School Statistics 1976-1977," Research Division, National Education Association, 1977 (copyright 1977).

TABLE 42
ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital		Total Expenditures	
				Outlay	Other	Amount	Rank
HAWAII	20.8	24.3	22.4	\$ 37.40	\$246.03	\$283.43	35
U.S. Av.	21.5	19.1	20.3	30.50	284.76	315.26	--
Ala.	20.7	19.7	20.2	18.06	193.36	211.42	51
Alaska	21.6	18.9	20.4	118.01	585.18	703.19	1
Ariz.	20.6	23.3	21.4	53.55	293.62	347.17	14
Ark.	22.9	19.4	21.1	25.98	194.32	220.30	49
Calif.	23.7	23.3	23.5	28.16	334.93	363.09	11
Colo.	21.2	18.2	19.7	53.78	311.75	365.52	8
Conn.	25.5	11.1	18.0	22.35	286.21	308.56	23
Del.	24.0	16.6	19.6	20.56	326.50	347.05	15
Fla.	20.8	21.1	20.9	29.65	248.62	278.27	37
Ga.	19.8	21.5	20.4	27.05	224.32	251.37	44
Idaho	22.6	20.1	21.3	50.96	228.84	279.80	36
Ill.	23.5	16.5	20.1	36.03	292.80	328.84	19
Ind.	20.5	21.7	21.1	32.33	236.26	268.59	39
Iowa	19.8	16.6	18.2	22.27	305.53	327.80	20
Kans.	17.5	16.8	17.2	19.92	265.31	285.22	32
Ky.	21.6	21.4	21.5	27.38	192.02	219.40	50
La.	21.2	18.2	19.9	21.05	246.36	267.41	40
Me.	24.6	15.0	20.6	25.49	249.09	274.58	38
Md.	21.0	18.6	19.8	51.60	312.57	364.17	9
Mass.	19.6	16.3	17.9	39.17	310.78	349.96	13
Mich.	23.6	23.2	23.4	42.02	326.07	368.09	7
Minn.	20.5	18.6	19.5	42.29	330.52	372.80	6
Miss.	20.8	21.1	21.0	14.95	213.55	228.50	47
Mo.	25.5	13.4	19.6	20.43	244.29	264.72	42
Mont.	21.5	14.8	18.7	23.87	369.03	392.89	4
Neb.	19.1	16.3	17.7	28.43	273.87	302.30	26
Nev.	24.1	23.2	23.6	39.17	285.38	324.54	22
N. H.	23.5	13.7	18.2	28.05	238.69	266.74	41
N. J.	18.7	16.5	17.8	21.37	319.50	340.88	16
N. M.	22.1	21.6	21.8	34.90	295.96	330.86	18
N. Y.	20.7	18.7	19.7	20.33	362.72	383.05	5
N. C.	21.8	20.8	21.5	29.42	234.05	263.46	43
N. D.	13.3	23.0	17.2	26.28	261.84	288.12	30
Ohio	24.8	17.5	21.2	28.43	275.44	303.87	25
Okla.	20.9	18.5	19.7	30.84	205.87	236.71	46
Ore.	21.2	19.3	20.3	31.75	332.18	363.94	10
Pa.	19.3	18.7	19.0	32.92	266.79	299.72	27
R. I.	20.2	18.3	19.3	22.51	262.10	284.61	34
S. C.	21.9	20.9	21.5	27.77	219.13	246.90	45
S. D.	18.3	17.3	17.9	25.33	273.89	299.22	28
Tenn.	22.1	21.7	22.0	30.81	190.23	221.03	48
Texas	20.1	19.5	19.8	31.36	261.71	293.07	29
Utah	25.7	23.1	24.4	68.40	292.27	360.68	12
Vt.	19.8	14.4	17.2	11.20	293.34	304.53	24
Va.	19.2	16.6	18.1	30.33	256.11	286.44	31
Wash.	23.0	23.3	23.2	29.59	296.77	326.36	21
W. Va.	21.4	18.3	20.0	37.45	247.37	284.82	33
Wisc.	19.8	17.6	18.8	28.06	309.72	337.77	17
Wyo.	17.6	15.9	16.7	70.96	350.33	421.30	2
D. C.	20.7	20.9	20.8	60.68	332.77	393.45	3

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1976-77 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Department of Commerce for fiscal 1976. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1976-77," Research Division, National Education Association, 1977 (copyright 1977); "Governmental Finances in 1975-76," Series GF 76, No. 5, U. S. Department of Commerce, Washington, D. C., September 1977.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

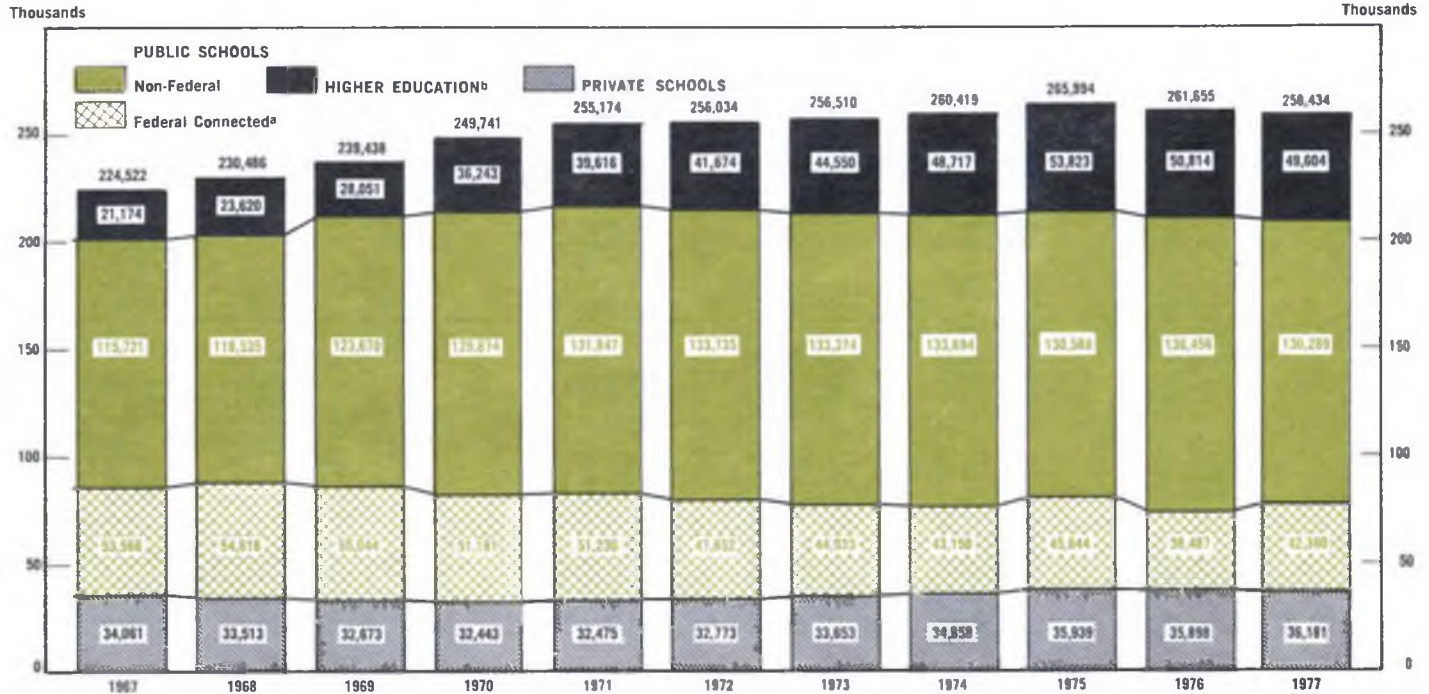
Object of Expenditure	1977	1976	1975	1972	1967
Administration	\$ 14,214,405	\$ 12,478,649	\$ 12,669,597	\$ 12,554,507	\$ 7,624,643
Instruction: Personal Services	156,032,590	141,039,378	123,604,583	100,915,803	59,864,550
Supplies & Other	14,063,853	16,327,624	11,362,349	11,981,858	8,520,062
Food Services: Personal Services	9,364,858	7,634,066	6,907,930	5,786,560	3,335,801
Supplies	11,294,541	10,960,944	12,938,077	10,538,897	7,855,403
Attendance & Health Services	9,240,682	7,853,179	6,359,940	3,809,901	1,718,750
Pupil Transportation Services	6,902,159	5,861,937	4,587,768	3,464,546	843,417
Operation of School Plants	14,285,207	11,964,103	10,460,647	5,322,900	3,610,435
Maintenance of School Plants	8,486,332	9,564,415	4,746,144	7,751,803	5,671,767
Retirement, Social Security, Medical Insurance Contributions	39,516,048	31,532,401	27,573,816	14,089,271	6,661,310
Workers' Compensation ^b	1,259,309	1,118,991	1,082,991	638,218	322,992
Debt Retirement: Interest	618,416	741,331	1,025,255	1,342,268	2,076,112
Principal	3,421,686	3,805,913	3,852,416	4,130,371	4,239,333
Sub-Total	\$288,700,086	\$260,882,931	\$227,171,513	\$182,326,903	\$112,844,575
Capital Outlay ^c	\$ 38,375,500	\$ 31,983,000	\$ 24,832,512	\$ 29,796,954	\$ 21,708,873
Adult Education & Other Projects ^d	15,337,913	12,963,044	10,675,965	7,119,046	2,009,664
Technical Schools	--	--	--	--	533,485
Public Libraries	7,399,005	6,591,893	5,582,420	5,040,629	3,139,705
Summer School	476,889	478,707	480,042	454,911	539,782
Athletic Funds	791,086	717,833	611,056	694,145	500,383
Total	\$351,080,479	\$313,617,408	\$269,353,508	\$225,432,588	\$141,276,467
Average Daily Enrollment	173,871	178,367	177,917	182,535	165,734
Average Daily Attendance	159,936	162,903	163,246	168,884	156,292

NOTE: Data not strictly comparable due to revised methods of reporting.

- a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.
- b. Includes unemployment compensation.
- c. Bond fund expenditures not included.
- d. Includes special education from 1971

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
Fall 1967-1977



a. Includes enrollment for partial as well as full federal impact-area aid.

b. Fall full- and part-time enrollment in day time credit courses, includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
 Current Income and Expenditures — Selected Fiscal Years^a

	1977 ^c	1976	1975	1972	1967
	<u>REVENUES</u>				
For Educational Purposes	\$(142,557,207)	\$(139,395,400)	\$(120,361,774)	\$(106,064,566)	\$(55,460,997)
Federal Funds	34,668,605	32,917,990	41,396,415	32,817,296	23,219,845
State Appropriations	99,051,776	96,116,916	70,544,665	65,620,418	28,664,382
University Funds	(8,836,826)	(10,360,494)	(8,420,694)	(7,626,852)	(3,576,770)
Student Fees ^b	3,920,782	3,541,869	3,792,630	3,084,649	2,021,805
Departmental Earnings	2,168,498	2,294,009	2,015,431	1,153,258	457,043
Gifts and Grants	2,507,558	4,030,671	2,509,492	3,028,662	914,713
All Other	239,988	493,945	103,141	360,283	183,209
For Non-Educational Purposes	(12,258,964)	(15,011,412)	(13,444,871)	(7,388,060)	(3,126,549)
Auxiliary Enterprises	12,258,964	11,925,196	10,330,006	7,049,069	2,807,710
Other Sources	--	3,086,216	3,114,865	338,991	318,839
TOTAL REVENUES	\$ 154,816,171	\$ 154,406,812	\$ 133,806,645	\$ 113,452,626	\$ 58,587,546
	<u>EXPENDITURES</u>				
For Educational Purposes	\$(142,126,640)	\$(135,055,053)	\$(125,585,681)	\$(103,656,482)	\$(54,523,544)
Instruction & Rel. Act.	49,117,079	44,695,588	38,959,295	31,093,107	19,126,864
Community Colleges	24,589,218	21,857,579	17,074,210	14,346,641	2,674,500
Organized Research	28,017,930	27,802,072	23,698,706	26,860,307	12,463,380
Extension Service	2,888,522	2,666,000	1,687,206	2,207,097	1,314,471
Libraries	4,263,018	3,549,541	3,235,352	2,567,674	1,495,849
Plant Oper. & Maint.	6,797,918	5,810,103	5,009,794	3,682,804	2,349,345
Public Services	3,857,711 ^d	8,724,344	19,085,624	14,468,502	11,547,736
Admin. & Gen. Expenses	22,595,244	19,949,826	16,835,494	8,430,350	3,551,399
For Non-Educational Purposes	(12,614,788)	(11,085,647)	(9,443,302)	(7,293,722)	(2,915,908)
Auxiliary Enterprises	9,603,291	9,183,151	8,397,271	6,287,327	2,696,205
Other	3,011,497	1,902,496	1,046,031	1,006,395	219,703
TOTAL EXPENDITURES	\$ 154,741,428	\$ 146,140,700	\$ 135,028,983	\$ 110,950,204	\$ 57,439,452

a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.

b. Since 1962, fees from special programs only.

c. Unaudited.

d. Decrease due to transfer of Leahi Hospital to Department of Health.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1977	1976	1975	1972	1967
	REVENUES^a				
Fuel Tax ^b	\$ 4,641,512	\$ 4,506,228	\$ 4,831,254	\$ 5,104,063	\$3,036,575
Revenue from Operations	47,398,182	33,752,274	26,064,437	16,138,843	3,667,908
Bond Funds	--	20,000,000	20,000,000	19,600,182	--
Federal Grants	12,780,797	3,612,461	8,029,090	1,192,284	146,739
All Other Revenues	5,642,250	18,885,432	17,057,286	4,525,678	965,377
TOTAL	\$70,462,741	\$80,756,395	\$75,982,067	\$46,561,050	\$7,816,599
	EXPENDITURES^c				
Personal Services	\$ 7,910,872	\$ 6,273,911	\$ 5,111,047	\$ 3,357,309	\$1,408,538
Other Operating Expenses	10,789,567	11,129,618	8,328,937	5,429,999	1,351,023
Capital Outlay	19,068,319	50,063,877	43,698,976	22,531,483	1,984,534
Bond Interest	19,266,580	17,984,863	14,826,670	13,135,189	836,748
All Other Expenditures	2,396,966	1,691,864	1,375,029	1,368,182	874,642
TOTAL	\$59,432,304	\$87,144,133	\$73,340,659	\$45,822,162	\$6,455,485

a. Excludes advances from Treasurer and Investments redeemed; includes general fund appropriations.

b. Rate 1¢ per gallon.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes Investments purchased and transfers.

SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1977	1976	1975	1972	1967
<u>REVENUES</u>					
Wharfage	\$ 5,158,042	\$ 4,911,627	\$ 4,676,516	\$4,093,194	\$1,987,593
Pilotage Fees	672,653	619,825	556,410	645,334	396,706
Docking and Mooring Fees	1,067,537	1,024,706	857,256	819,382	444,451
Rentals	4,469,287	4,497,281	4,087,173	3,020,010	933,472
Sales of Services and Materials	298,325	306,514	305,007	306,751	260,977
Income on Investments	569,294	610,034	550,484	462,626	140,090
Miscellaneous ^b	376,760	366,466	339,434	235,562	93,500
TOTAL REVENUES	\$12,611,898	\$12,336,453	\$11,372,280	\$9,582,859	\$4,256,789
<u>EXPENDITURES</u>					
Administration ^c	\$ 951,397	\$ 1,323,034	\$ 1,273,758	\$1,015,631	\$ 299,911
Harbor Operations ^c	713,996	1,843,884	1,544,108	1,474,283	721,501
General Maintenance ^c	1,545,479	1,854,897	1,404,080	1,530,122	579,033
Engineering Services and Overhead ^c	26,341	139,654	240,844	125,201	100,416
Salaries and Wages ^d	3,126,963	--	--	--	--
Retirement Contributions	(c)	(c)	(c)	399,929	116,010
5% Surcharge on Gross Receipts	423,990	383,755	357,446	351,139	153,618
Interest on Bonded Debt	1,351,090	2,097,035	1,981,669	2,202,889	392,587
Principal on Bonded Debt	1,608,927	2,117,252	1,569,234	260,000	364,100
City and County Fireboat	615,686	560,975	503,612	382,037	238,459
Depreciation	1,551,524	1,521,944	1,446,780	1,257,923	734,651
Miscellaneous	429,534	521,504	322,105	152,827	58,347
TOTAL EXPENDITURES	\$12,344,927	\$12,363,934	\$10,643,636	\$9,151,981	\$3,758,633

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small powerboats, recoveries for damages to property, sales of utilities, etc.
- c. Retirement contributions assigned to appropriate function after 1973. Contributions were \$356,855 (1975), \$433,741 (1976), and \$367,765 (1977).
- d. Salaries and wages assigned to appropriate function before 1977.
- SOURCE: Audit Section, Accountant's Reports, Harbors Division, Department of Transportation, State of Hawaii.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1977	1976	1975	1972	1967 ^a
REVENUES					
Fuel Tax	\$27,879,067	\$ 26,113,729	\$16,184,561	\$13,975,756	\$10,436,791
Federal Aid	55,116,645	57,165,439	42,249,416	36,188,012	23,367,333
Land Sales	100,591	310,657	382,509	55,479	103,145
Rentals	76,587	73,737	88,931	52,518	64,485
Permit Fees	14,449	16,419	12,165	21,593	--
General Funds	21,984	365,056	58,467	1,002,322	40,783
Bond Funds	12,040,148	18,026,503	19,640,211	7,230,595	3,647,216
Other	86,245	138,720	130,141	226,871	149,208
TOTAL REVENUES	\$95,335,716	\$102,210,260	\$78,746,401	\$58,753,146	\$37,808,961
EXPENDITURES					
Administration	\$ 1,872,230	\$ 1,620,298	\$ 1,449,763	\$ 1,178,150	\$ 732,027
5% Surcharge	793,646	665,389	442,874	390,381	342,969
Maintenance	11,790,803	8,928,255	7,651,044	5,011,963	3,858,705
Planning & Research	426,562	1,225,077	1,333,180	1,474,903	587,156
Debt Service	12,227,586	12,191,516	8,776,362	6,541,936	5,995,247
Capital Projects	65,003,310	74,484,201	60,488,515	43,074,052	29,182,022
TOTAL EXPENDITURES	\$92,114,137	\$ 99,114,736	\$80,141,738	\$57,671,385	\$40,698,126

NOTE: Includes expenditures from highway, general and general obligation bond funds.
 Interfund transfers eliminated to avoid duplication.

a. 1967 not exactly comparable to subsequent years due to change in reporting.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Providing public facilities is a costly item in government's expenditures and as a result is financed over a long period of time through the sale of bonds. If these projects were financed out of current revenues, they would either impose an undue burden on present taxpayers or such projects would be limited in scope and size. By borrowing the money through the sale of bonds, the cost is spread over the economic life of the project and involves more taxpayers and beneficiaries in the payment for the project. However, if debt is incurred regularly, taxes must be increased to pay principal and interest costs.

Constitutional provisions limit state debt to 3.5 times the defined average general fund revenues of the three fiscal years preceding the session of the Legislature authorizing such debt. The state's debt limit on November 1, 1977 was \$2.3 billion effective for the 1978 session of the Legislature.

More than 84% of the long term debt incurred by the state and local governments are general obligation bonds guaranteed by the general revenues of the state and/or counties while nearly 16% are revenue bonds which are repaid from special earmarked revenues such as airport, harbor, and water fees as well as fuel taxes for highways. At the end of 1977, outstanding debt of the state and counties stood at \$1.8 billion.

Certain authorized but unissued debt as well as issued bonds are charged against the state's debt limit. At the end of 1977, state debt charged against the limit totaled \$1.962 billion, leaving a debt margin of \$371 million. Authorized but unissued debt was 51% of the debt charged against the limit while outstanding bonds accounted for the remaining 49%.

County debt is limited to 15% of the net real property values within the county. At the end of 1977, county general obligation bonds outstanding reached \$273 million of which an estimated \$193 million was charged to the debt limits of the counties.

Both the state and the four counties remain within the liberal constitutional debt limits. Debt service costs as a percent of revenues (excluding unemployment taxes and federal grants) vary from a low of 10% for Maui to a high of 15% for Hawaii County. The State's percentage is 12% and the City and County of Honolulu is at 14%.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1976

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income ^a		Tax Collections ^b	
			Percent	Rank	Percent	Rank
HAWAII	\$1,810.13	5	25.57	5	193.66	7
U. S. Average	1,030.98	--	16.11	--	141.13	--
Alabama	791.65	32	15.50	23	173.92	14
Alaska	3,456.45	1	33.19	2	182.32	12
Arizona	1,030.89	20	17.78	17	140.94	25
Arkansas	501.71	47	10.17	43	110.57	37
California	929.51	24	13.00	34	96.40	42
Colorado	790.56	33	12.28	36	108.59	39
Connecticut	1,401.15	9	19.05	15	180.13	13
Delaware	1,894.01	4	26.94	4	246.52	2
Florida	828.56	29	13.76	31	146.44	22
Georgia	783.04	34	14.11	30	142.72	23
Idaho	293.58	51	5.21	51	49.73	51
Illinois	821.15	30	11.18	40	106.72	40
Indiana	505.42	46	8.12	47	85.94	46
Iowa	447.16	48	7.16	49	63.82	49
Kansas	876.90	27	13.56	33	134.64	29
Kentucky	1,170.35	14	21.76	9	213.31	5
Louisiana	1,118.68	17	20.70	11	183.44	9
Maine	837.71	28	15.61	22	124.77	33
Maryland	1,364.25	10	19.83	12	167.55	15
Massachusetts	1,282.00	11	19.46	13	142.02	24
Michigan	920.10	26	13.62	32	122.84	34
Minnesota	1,143.68	16	18.50	16	139.02	27
Mississippi	726.41	39	16.04	21	149.41	21
Missouri	567.34	43	9.51	45	99.50	41
Montana	612.19	42	10.76	41	86.36	45
Nebraska	1,555.57	7	25.56	6	236.55	3
Nevada	1,097.52	18	15.32	25	133.79	31
New Hampshire	731.65	37	12.17	38	128.04	32
New Jersey	1,084.36	19	14.69	27	136.77	28
New Mexico	660.95	41	12.42	35	110.50	38
New York	2,084.91	3	29.70	3	182.90	10
North Carolina	433.59	49	7.95	48	82.23	47
North Dakota	541.24	44	9.26	46	81.16	48
Ohio	685.07	40	10.68	42	116.95	36
Oklahoma	807.55	31	14.15	29	152.44	20
Oregon	1,422.52	8	22.72	8	202.24	6
Pennsylvania	1,249.04	12	19.40	14	182.63	11
Rhode Island	952.59	21	15.05	26	134.07	30
South Carolina	746.04	35	14.49	28	152.50	19
South Dakota	322.27	50	6.29	50	54.04	50
Tennessee	922.88	25	17.21	19	187.13	8
Texas	951.59	22	15.35	24	163.70	16
Utah	531.88	45	9.94	44	89.76	44
Vermont	1,162.93	15	21.49	10	156.73	18
Virginia	731.16	38	11.53	39	120.02	35
Washington	1,637.43	6	24.07	7	224.92	4
West Virginia	938.87	23	17.20	20	160.74	17
Wisconsin	745.71	36	12.19	37	94.33	43
Wyoming	1,178.71	13	17.75	18	139.24	26
Dist. of Columbia	3,159.02	2	39.16	1	341.87	1

a. Calendar 1976.

b. Fiscal 1976.

SOURCE: "Governmental Finances in 1975-76," GF76-No. 5; "Survey of Current Business," August 1977, U. S. Department of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding by Agencies and Funds
 At December 31, 1977 and June 30, 1978^a

Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/77	Estimated 6/30/78
STATE: Subtotal	\$ (1,483,135,949)	\$ (1,449,116,021)
General Fund	887,433,759	861,787,538
Highway Fund	118,566,903	114,433,507
Airport Fund	65,667,535	64,263,645
Harbor Fund	19,540,754	19,310,098
Land Revolving Fund	5,092,493	4,633,363
Sand Island Receipts	583,772	504,106
Veterans' Loan Fund	1,692,733	1,403,764
U of Hawaii Fund	31,130,000	31,020,000
Dwell. Unit Revolv. Fund	90,286,000	88,618,000
Airport Revenues ^b	234,210,000	234,210,000
U of Hawaii Revenues ^b	3,800,000	3,800,000
Multi-Deck Parking Rev. ^b	427,000	427,000
Harbor Revenues ^b	24,705,000	24,705,000
HONOLULU: Subtotal	(226,920,948)	(223,178,149)
General Fund (State Issues)	731,948	258,149
General Fund (County Issues)	136,008,383	133,356,634
Highway Fund	22,348,883	22,161,632
Off-Street Parking Fund	4,373,651	4,373,651
Special Assessment Fund	9,488,083	9,488,083
Water Fund	36,190,000	35,960,000
Water Revenues ^b	17,780,000	17,580,000
MAUI: Subtotal	(19,553,421)	(18,333,815)
General Fund (State Issues)	22,421	10,815
General Fund (County Issues)	16,613,000	15,553,000
Water Fund	1,710,000	1,640,000
Water Revenues ^b	1,208,000	1,130,000
HAWAII: Subtotal	(34,605,122)	(33,682,670)
General Fund (State Issues)	723,122	635,670
General Fund (County Issues)	33,595,000	32,760,000
Water Fund	12,000	12,000
Water Revenues ^b	275,000	275,000
KAUAI: Subtotal	(11,528,560)	(11,217,345)
General Fund (County Issues)	10,951,000	10,676,000
Water Fund (State Issues)	14,560	7,345
Water Fund (County Issues)	563,000	534,000
TOTAL	\$ 1,775,744,000	\$ 1,735,528,000

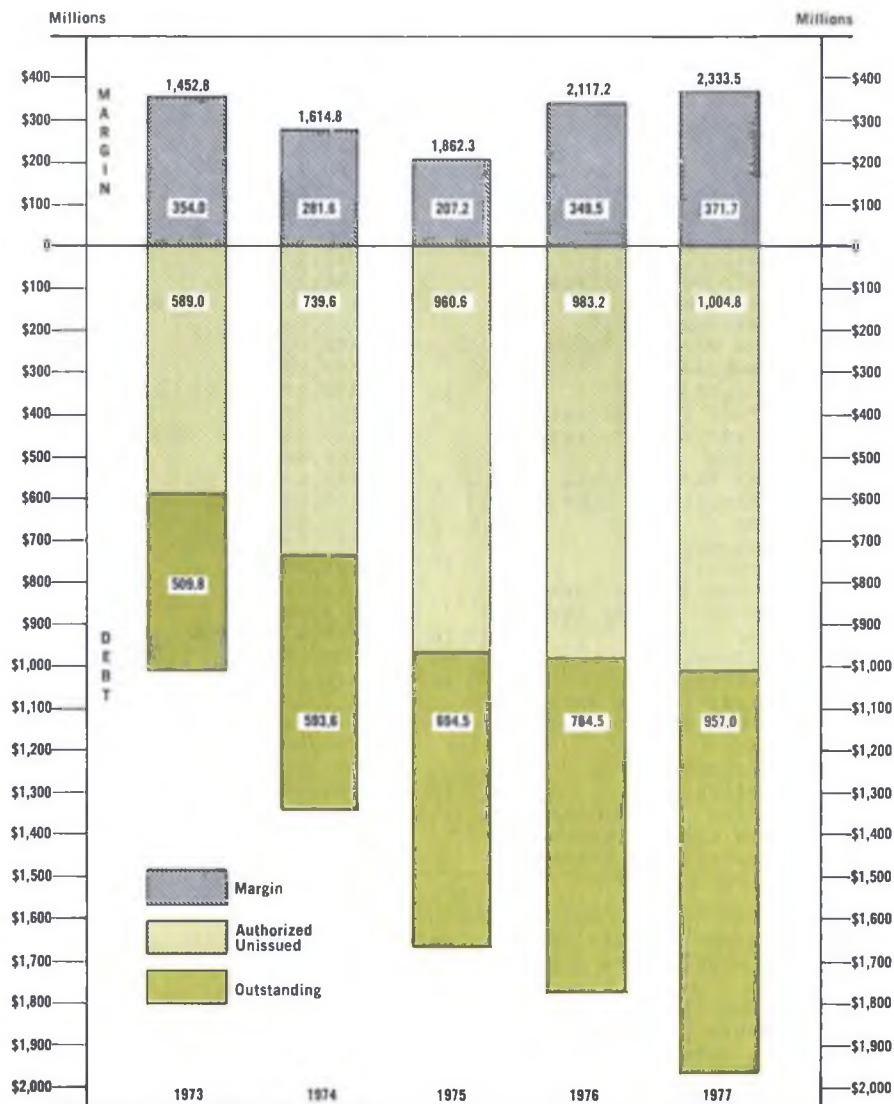
NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.

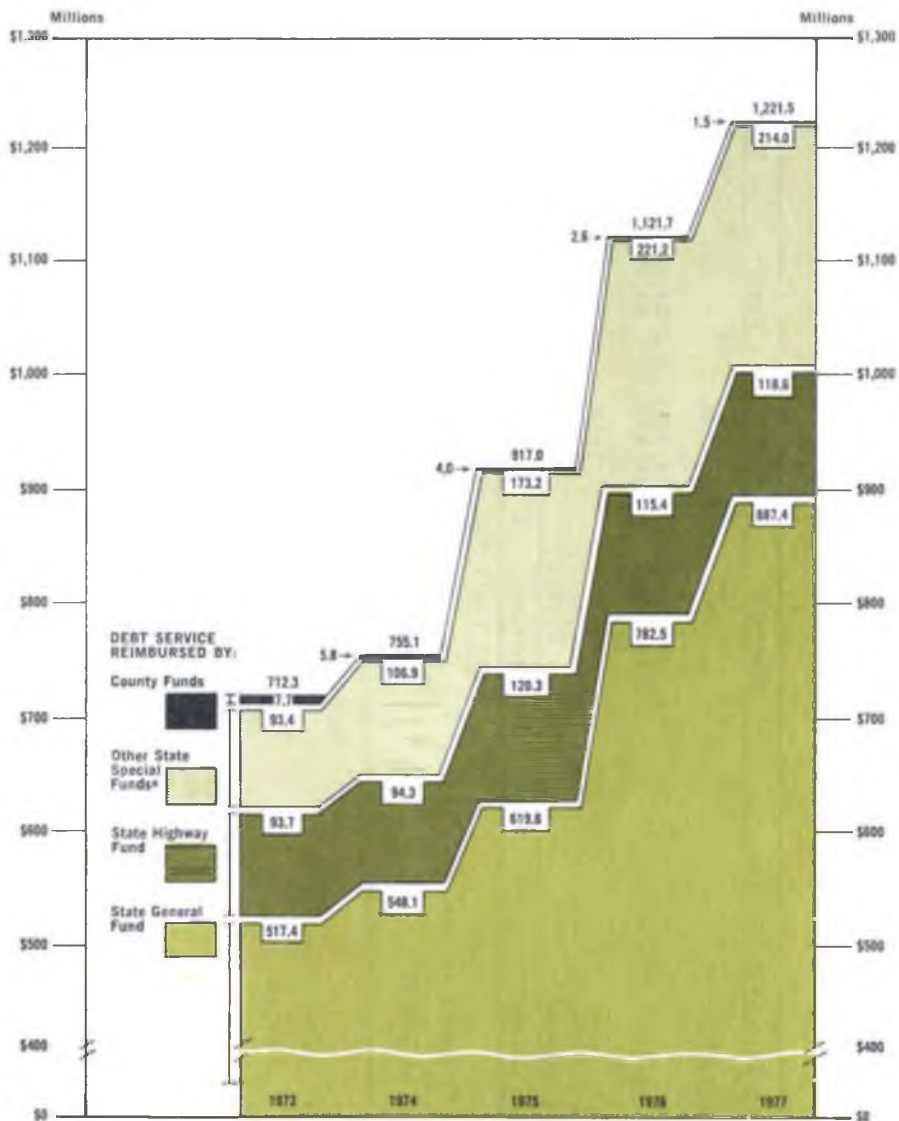
CHART 12
THE STATE OF HAWAII FUNDED DEBT
 Amounts Charged to Constitutional Limits^a
 At November 1



a. Debt limit is 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13
OUTSTANDING GENERAL OBLIGATION BONDS
 State of Hawaii — By Fund
 At December 31



a. See Table 51 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50
COUNTY GENERAL OBLIGATION DEBT^a
 At December 31, 1977 — Dollars in Thousands

Funds Charged with Debt Service	Honolulu	Maul	Hawaii	Kauai	Total
State Issues ^b	\$ (732)	\$ (22)	\$ (723)	\$ (15)	\$ (1,492)
General Funds	732	22	723	--	1,477
Water Funds	--	--	--	15	15
County Issues	(208,409)	(18,323)	(33,607)	(11,514)	(271,853)
General Funds	136,008	16,613	33,595	10,951	197,167
Highway Funds	22,349	--	--	--	22,349
Water Funds	36,190	1,710	12	563	38,475
Off-Street Parking	4,374	--	--	--	4,374
Special Assessment	9,488	--	--	--	9,488
TOTAL GENERAL OBLIGATION DEBT	\$ 209,141	\$ 18,345	\$ 34,330	\$ 11,529	\$ 273,345
DEBT LIMIT AND MARGIN					
Fiscal 1978 Property Values	\$ 7,805,950	\$ 961,686	\$ 934,429	\$ 412,706	\$ 10,114,771
Debt Limit ^c	1,170,893	144,253	140,164	61,906	1,517,216
Debt Charged to Limit ^d	133,615	15,564	33,396	10,683	193,258
Debt Margin	1,037,278	128,689	106,768	51,223	1,323,958
AS A % OF NET ASSESSED VALUES					
State Issues	0.01%	0.00%	0.08%	0.00%	0.01%
County Issues	2.67	1.91	3.60	2.79	2.69
Debt Charged to Limit	1.71	1.62	3.57	2.59	1.91
Debt Margin	13.29	13.38	11.43	12.41	13.09

a. Excludes short-term bond anticipation notes and cash reserves.

b. Bonds issued by the State for the counties are reimbursable to the State general fund by the counties.

c. Limit is 15% of real property net assessed valuations.

d. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

TABLE 51
STATE GENERAL OBLIGATION BONDS
 State of Hawaii—December 31, 1977

Principal and Interest Payments Chargeable to: ^a	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$ 887,433,759	\$ 976,056,836	\$1,863,490,595
Highway Special Fund	118,566,903	23,996,000	142,562,903
Airport Special Fund	65,667,535	23,724,100	89,391,635
Harbor Special Fund	19,540,754	38,623,460	58,164,214
Land Revolving Fund	5,092,493	--	5,092,493
Sand Island Receipts	583,772	--	583,772
Veterans' Loan Fund	1,692,733	--	1,692,733
Dwelling Unit Rev. Fund	90,286,000	--	90,286,000
University of Hawaii	31,130,000	36,425,191	67,555,191
County Funds			
Honolulu City-County	731,948	--	731,948
Maul County	22,421	--	22,421
Hawaii County	723,122	--	723,122
Kauai County	14,560	--	14,560
Total	\$1,221,486,000	\$1,098,825,587	\$2,320,311,587

a. Debt service on State issued general obligation bonds is a charge against the State's general revenues. However, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52
STATE BONDS CHARGED TO DEBT LIMIT
 State of Hawaii—November 1, 1977

Type of Debt		Gross Indebtedness	Charged Debt Limit
General Obligation	- Issued	\$1,227,129,000	\$ 956,966,769
	- Unissued	1,098,825,587	976,056,836
Revenue Bonds	- Issued	263,142,000	--
	- Unissued	184,206,522	--
Instruments of Indebtedness	- Unissued	28,750,000	28,750,000
Total		\$2,802,053,109	\$1,961,773,605
Debt Limit^a			\$2,333,512,870
Debt Margin			\$ 371,739,265

a. Limit is computed by multiplying the average net general fund revenues for 1975, 1976, and 1977 (\$666,717,963) by 3.5. This debt limit is in effect for authorizations made during the 1978 legislative session.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of November 1, 1977," Department of Budget and Finance, State of Hawaii

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